In the matter of :	)	
Expedited Consideration for Declaratory Rulings	)	
On the transfer of traffic only under AT&T	)	
Tariff Section 2.1.8., and Related Issues	)	
	)	
Primary Jurisdiction Referral	)	
From the NJ District Court	)	
	)	WC Docket No. 06-210
One Stop Financial, Inc.	)	DA-06-2360
Group Discounts, Inc.	)	Formerly CCB/CPD 96-20
Winback & Conserve Program, Inc.	)	
800 Discounts, Inc.	)	
	)	
Petitioners	)	
and	)	
	)	
AT&T Corp.	)	
Respondent	)	

AT&T'S SUPPLEMENTAL SUBMISSION IN FURTHER SUPPORT OF ITS MOTION FOR SANCTIONS

Joseph R. Guerra
SIDLEY AUSTIN LLP
1501 K Street, N.W.
Washington, D.C. 20005
(202) 736-8000

Richard H. Brown
DAY PITNEY LLP
P.O. Box 1945
Morristown, NJ 07962-1945
(973) 966-6300

Paul K. Mancini
Gary L. Phillips
Peter H. Jacoby
AT&T Services, Inc.
1120 20th Street, N.W.
Suite 1000
Washington, D.C. 20036
(202) 457-3043 (phone)
(202) 457-3073 (fax)
peter.jacoby.1@att.com

Attorneys for AT&T Corp.

December 12, 2007

INTRODUCTION

In the reply it filed in support of its motion for sanctions, AT&T observed that Mr. Inga is simply "incapable of restraint or responsible advocacy," and predicted that, "unless sanctioned, he will continue his abusive tactics."[1] Since AT&T's filing, Mr. Inga has more than confirmed the accuracy of that prediction. Before AT&T moved for sanctions in mid-June, Mr. Inga had already filed 20 formal pleadings totaling over 800 pages; since mid-August, he has filed another 17 pleadings totaling in excess of 200 pages, as well as countless emails to the Commission staff. His recent filings include utterly baseless and defamatory claims that every AT&T lawyer involved in this dispute has intentionally lied to the Commission, that each of these lawyers should be fined hundreds of thousands of dollars, and that AT&T itself should be fined $10 *billion* dollars.

AT&T has refrained until now from responding to Mr. Inga's apparently endless stream of vexatious filings because the arguments he has advanced since August are simply variations of the same baseless claims he has made many times before; because his accusations and demands for sanctions are transparently frivolous; and because every AT&T filing inevitably spawns another eruption of vituperation from Mr. Inga in which misstates AT&T's arguments, accuses AT&T of "scamming" the Commission and makes another specious request for sanctions. For AT&T to have submitted iterative responses to this avalanche of paper from Mr. Inga would not only have imposed additional unnecessary burdens on the Commission staff, but would have played into Mr. Inga's insatiable desire for incessant debate. AT&T submits this supplemental brief, however, because Mr. Inga's recent filings and a new submission from the Internal Revenue Service ("IRS") underscore both the propriety and necessity of sanctions. It is now even clearer than before that Mr. Inga has absolutely no regard for the truth and that he will

---

[1] AT&T Reply in Supp. of Mot. for Sanctions at 26 (July 18, 2007).

never stop bombarding the Commission and AT&T with repetitive, baseless and falsehood-laden filings unless and until he is sanctioned.

ARGUMENT

Since mid-June, Mr. Inga has lodged two requests for sanctions against AT&T. The first is based on the preposterous notion that the Commission can and should punish AT&T because it alerted the IRS to what appeared to be—and in fact was—a fabricated letter dated March 14, 2007, that purported to express that agency's "interest" in a ruling from the Commission on a matter Mr. Inga was attempting to raise. Mr. Inga has since admitted that he, not the IRS, wrote this letter, and an IRS official has confirmed that, contrary to Mr. Inga's assertions, the letter was not "authorized by the IRS."[2] Incredibly, despite the obvious impropriety of Mr. Inga's submission of this letter—improprieties that led to a *criminal* investigation by the IRS—he claims that AT&T should be sanctioned for bringing the "alleged misconduct regarding the IRS letter to the IRS for investigation without first contacting Tips and the FCC."[3] This request is all the more ludicrous in light of the fact that the National Taxpayer Advocate has only recently advised the Commission staff that a second letter, dated April 4, 2007, that Mr. Inga procured from the Taxpayer Advocate Service and that he has repeatedly touted as a fully authorized "referral" to the Commission was also unauthorized.[4]

The second sanctions request is equally specious. Mr. Inga claims that AT&T's defense of its interpretation of its tariff is an "intentional misrepresentation by AT&T counsel," and that, in advancing this interpretation, its counsel have "gone far beyond advocacy" and engaged in a

---

2 AT&T Reply, Exh. 22 at 2.

3 Mr. Inga's August 17th Submission at 15

4 Letter of Nina E. Olson, National Taxpayer Advocate to Ms. Deena Shetler, Deputy Chief, Pricing Policy Division, Wireline Competition Bureau, FCC (Nov. 28, 2007), Exh. 33.

"cover-up."[5] Mr. Inga has offered *absolutely no evidence* to back up this accusation—for of course there is none—let alone to justify his request that each counsel involved in this case be fined between $200,000 and $350,000 and that AT&T be fined *$10 billion*. Instead, this accusation of egregious misconduct rests on nothing more than Mr. Inga's own self-serving view that any interpretation that differs from his own must be a lie. Worse still, it was prompted by Mr. Inga's anger that AT&T refused to settle this matter despite various hollow threats he has made to try to force AT&T to do so.

As AT&T explains, both of these sanctions requests are utterly baseless, and Mr. Inga's conduct in making them underscores the propriety of AT&T's sanction request.

I. MR. INGA'S CONDUCT CONCERNING THE FABRICATED "IRS" LETTER MERITS SANCTIONS.

Mr. Inga's first argument for why AT&T should be sanctioned is absurd on its face. Moreover, in persisting in this frivolous request, Mr. Inga has engaged in precisely the same conduct that led AT&T to seek sanctions against him in the first place.

In his response to AT&T's sanctions motion, Mr. Inga demanded that AT&T be sanctioned because, he claimed, it had "instituted the IRS investigation" into the fabricated March 14, 2007 letter by making "false" and "outlandish" allegations and presenting "false 'presumptions'" and outright fabrications to the IRS.[6] After AT&T demonstrated, through sworn declarations, that it did not lobby the IRS to initiate an investigation or allege to the IRS that Mr. Inga had engaged in any wrongdoing, Mr. Inga shifted ground, as he has done countless other times in this proceeding. He now claims that AT&T should be sanctioned because it failed to contact Tips or the Commission before making any inquiries of the IRS.[7]

---

5 Inga's Oct. 19, 2007 Submission at 9.

6 Inga June 27, 2007 Opp. to AT&T Sanctions Mot. at 26, 77, 79, 98.

7 August 17th Submission at 15.

There obviously was nothing improper about contacting a federal agency to determine the authenticity of a letter that is ostensibly signed by that agency but bears numerous indicia of falsity. Nor did AT&T have any duty to contact Tips, Mr. Inga or the Commission before it made such an inquiry. Indeed, Mr. Inga's suggestion to the contrary not only lacks any basis in law or commonsense but is utterly disingenuous. Mr. Inga sought to convince AT&T and the Commission that the letter was from the IRS and reflected its views, not his: He repeatedly—and falsely—advised the Commission that the letter was an "IRS referral"[8] It surpasses credulity for Mr. Inga to claim that, despite his efforts to disguise his involvement in manufacturing the "referral letter," AT&T was somehow obligated to contact Tips or Mr. Inga to disclose its intention to contact the IRS to determine whether the letter was authentic.

Moreover, even after AT&T disclosed to his counsel that it knew the March 14th letter was not authored or authorized by the IRS, Mr. Inga remained silent for weeks, offering no explanation of his role in writing the letter and getting it faxed to the Commission. It was not until AT&T moved for sanctions that he finally admitted his authorship. And even in his August 17th Submission, Mr. Inga continued to dispute that the March 14th Letter was unauthorized.[9] It is simply ludicrous to suggest that, if AT&T had simply contacted Mr. Inga first, the whole misunderstanding would have been cleared up. It is even more ludicrous to suggest that AT&T should be *sanctioned* because it failed to make such a contact.

---

[8] *See, e.g.*, March 16th Ex Parte at 2, 3. An IRS official has since confirmed that Mr. Inga tried to have the letter issued on IRS letterhead. *See* AT&T Reply, Exh. 22 at 1.

[9] *See* August 17th Submission at 15 ("How can AT&T possibly claim that the 3/14/07 letter that was faxed by the IRS was a forgery when the IRS stamped it with an IRS stamp and sent the document from its IRS fax machine which indicates that the document came from the IRS!") (emphasis deleted); *id.* at 20 ("The 3/14/07 letter was indeed prepared by the IRS and authorized by IRS agent Ms. Lee"); *id.* at 24 ("Mr. Schwarmann absolutely can not assert that . . . the 3/14/07 letter was in any way fabricated or forged"). As these passages make clear, Mr. Inga still refuses to acknowledge that there was anything improper about his efforts to pawn off a letter he wrote as an official pronouncement by another federal agency.

Notwithstanding his obvious wrongdoing, moreover, Mr. Inga tries (as usual) to don the mantle of victim, claiming that AT&T made "false allegations" to the Commission that someone at the IRS had faxed the letter as a favor to him.[10] In fact, AT&T made no allegations. Instead, because Mr. Inga failed to own up to his role in drafting the fabricated "referral letter," AT&T was forced to make eminently reasonable inferences about its origins. In its motion for sanctions, AT&T stated that it was

> hard to imagine who, besides Mr. Inga, could or would have written this false letter. In his accompanying March 16th letter to the Commission, Mr. Inga states that he was "a former Enrolled Agent (EA) of the United States Treasury Department and thus a top tax law specialist." *See* Ex-Parte Comments of Tips Marketing Services, Corp. Regarding Internal Revenue Service Primary Jurisdiction Referral to FCC In Support of Petitioner's Declaratory Ruling Request (March 16, 2007) ("March 16 Ex-Parte Comments") at 1. As such, Mr. Inga presumably knew people who worked at the IRS in New Jersey, where he resides. It is simply inconceivable that anyone other than Mr. Inga would have "walked into the Mountainside NJ Internal Revenue Service Taxpayer Service Office" and asked someone to fax this letter.[11]

This is simply a description of the inferences that led AT&T to the conclusion that Mr. Inga was the author of the "IRS referral." More importantly, AT&T's inferences were entirely justifiable and, in every material respect, correct—Mr. Inga *did* write the letter, it *was* Mr. Inga who walked into an IRS office and asked someone to fax that letter, and it *was* inconsistent with agency rules for someone at the IRS to have done so (which is why the IRS conducted an internal investigation into the matter).[12] AT&T's failure to infer that Mr. Inga had pressured an

---

10 August 17th Submission at 40; *see also* Exh. 34 (seventh and eighth paragpaphs).

11 AT&T Mot. at 14-15.

12 Given Mr. Inga's assertions concerning his work as an enrolled tax agent, AT&T's inference that he may have known someone who worked for the IRS in New Jersey was also reasonable. In fact, Mr. Inga's opposition unwittingly confirms this. As AT&T has previously explained, Reply at 13-14, the IRS launched an investigation after AT&T simply alerted an IRS employee to the existence of the March 14th letter. According to Mr. Inga, the IRS investigators also speculated that an IRS employee had faxed the letter as a favor to Mr. Inga, and questioned him accordingly. Opp. at 25-26. The mere fact that Mr. Inga's effort to pass off the "IRS referral" as a genuine product of that agency resulted not from such favoritism, but because Mr. Inga pressured an IRS employee he did not know, *see* AT&T Reply at 6 & Exh. 22, is immaterial and at least as egregious on his part

IRS employee into faxing this letter provides no basis for sanctioning AT&T, especially at the behest of someone (a) who indisputably attempted to pass off a fabricated IRS letter as an authentic statement of the IRS's views before the Commission and (b) whose failure to own up to that conduct forced AT&T to deduce the origins of that letter in the first place.

In fact, Mr. Inga's complaints in this regard are the height of hypocrisy given his own subsequent unsupported and plainly nonsensical claims that IRS officials lied and engaged in cover-ups. In his opposition to AT&T's motion, Mr. Inga first gave an unsworn and unsubstantiated account of how IRS personnel supposedly led him to believe that it was proper to fax his letter to the Commission.[13] He then feigned indignant outrage that AT&T would question the "impartiality" and "objectivity" of these employees,[14] and "taint[]" their names with "false accusations"[15] Yet, after AT&T submitted a letter from Mr. Schwarmann of the IRS, explaining that Ms. Lee in the Mountainside, New Jersey Taxpayer Assistance Office had faxed the letter because Mr. Inga pressured her to do so,[16] Mr. Inga's solicitude for the good names of these IRS employees vanished and he reflexively branded them liars. In his August 17th Submission, Mr. Inga resorted to his compulsive habit of defaming any and all persons who refuse to align themselves with his vendetta against AT&T:

> Ms. Lee possibly fabricated a cover-up to cover herself . . . . Or maybe Mr. Schwarmann simply made up the lie. . . . Possibly Mr. Schwarmann created the story after he was advised by AT&T of Tips 6/29/07 FCC filing and looked to counter it without possibly getting caught in perjury. This story is complete farce. Either Ms. Lee lied to Mr. Scharmann or Mr. Schwarmann simply lied.[17]

---

13 Given his record of intentional falsehoods and concealment of the truth in connection with the "IRS referral," it is now abundantly clear that Mr. Inga is not to be believed even under oath, and any proffer of sworn statements on his part would not be entitled to be taken at face value by the Commission.

14 Opp. at 25-26,

15 *Id.* at 105; *see also id.* at 76 (denouncing the "connotation [sic] . . . that the IRS employee was not acting in accordance with IRS guidelines").

16 AT&T Reply, Exh. 22,

17 August 17th Submission at 9; *see also id.* at 25 ("It may be that Mr. Schwarmann as AT&T's auditor is simply frustrated at Tips because Mr. Schwarmann did not catch AT&T's possible massive tax evasion. This maybe

Not only has Mr. Inga continued to deny any wrongdoing in connection with his submission of a fabricated letter and defamed IRS officials who have contradicted his claims, it is now clear that his various assertions concerning the letter he obtained from the Taxpayer Advocate Service (which was faxed to the Commission on April 3rd but dated April 4, 2007) are also blatantly false. As the Commission will recall, after AT&T advised Mr. Inga's counsel that the March 14th letter was a fabrication, Mr. Inga told the Commission staff to ignore that letter and to rely instead on a new letter from the Taxpayer Advocate Service ("TAS"), which he claimed was a new "primary jursidiction referral."[18] In opposing AT&T's sanction motion, Mr. Inga repeatedly claimed that the March 14th letter simply resulted from bad advice from IRS employees who sent him to the wrong office, that he should have been directed to the TAS office in Springfield, N.J., and that the April 3rd letter he obtained from that office confirmed all of his prior assertions concerning the IRS's alleged interest in having the Commission resolve the "shortfall infliction" issue.[19] Specifically, Mr. Inga asserted that this TAS office "was authorized to issue the FCC the April 3rd letter to resolve the impasse in the IRS tax investigation of AT&T," and that AT&T's claims that the IRS has no interest in resolution of the "shortfall infliction" issue "is simply false."[20]

The recent submission by the National Taxpayer Advocate, Nina Olson, establishes that both of these assertions by Mr. Inga are themselves false. Ms. Olson states unequivocally that the letter "faxed to [Ms. Shetler] on April 3, 2007 . . . was signed by an employee who was

---

Mr. Schwarmann's reason why he continued to write a certification in July which Mr. Schwarmann may or may not know contains inaccurate statements"); *id.* at 35 ("Mr. Schwarmann was hell-bent on helping AT&T"); *id.* at 37 ("Mr. Schwarmann is obviously mad that Tips had to point out to the IRS Investigation Rewards Dept that AT&T buried the shortfall charges . . . It is simply unbelievable that Mr. Schwarmann would so blatantly take it upon himself to usurp TIGTA's authority and run a one sided investigation"); *id.* at 41 ("the Schwarmann certification . . . asserts false and misleading statements").

18 AT&T Mot., Exh. 3.

19 *See generally* June 27th Opp. at 11-25.

20 *Id.* at 19, 24 (emphasis deleted).

acting beyond his authority," and that "TAS has *no* interest in any matter pending at the Federal Communications Commission."[21] Moreover, Ms. Olson's letter confirms AT&T's assertions that a letter from TAS could not be a statement of the *IRS*'s interests, because "the statutory mandate of the National Taxpayer Advocate is to assist taxpayers is resolving problems with the [IRS]"; indeed, her letter includes an official disclaimer that the "Office of the Taxpayer operates independently of any other IRS Office and reports directly to Congress."[22] As a former Enrolled Agent of the Treasury Department, Mr. Inga presumably understood the limits of TAS's authority, and that it did not and could not speak on behalf of the IRS.

To avoid yet another round of baseless accusations, AT&T offers no inferential deductions as to why an employee in TAS would submit an unauthorized letter to the Commission on behalf of Mr. Inga. At this point, it is sufficient to note the more than coincidental fact that, by his own admission, Mr. Inga has contacted employees in a TAS office and an IRS office in New Jersey, he obtained letters from both offices that he has portrayed as "IRS referrals," and officials have subsequently disavowed these letters as unauthorized.

In short, it is Mr. Inga's conduct in connection with the fabricated March 14th letter, not AT&T's, that is deserving of sanctions. He indisputably attempted to mislead the Commission into thinking that this fabrication reflected the views of another federal agency; he hid his role in creating and faxing the March 14th document until AT&T moved for sanctions; he refuses to acknowledge even now that there was any impropriety in creating and submitting this "IRS" document (notwithstanding his guilt-betraying attempt to withdraw it); and he has recklessly smeared and libeled the reputations of IRS employees in public filings with the Commission because, in Mr. Inga's world, he is always in the right, and anyone who disagrees with or

---

21 Exh. 33 (emphasis added).

22 *Id.*

contradicts him is necessarily a liar, a con artist or a scammer. Mr. Inga's status as a layperson cannot excuse such conduct, which plainly will not cease in the absence of such sanctions.

II. MR. INGA'S BASELESS AND RECKLESS ACCUSATIONS OF INTENTIONAL LYING BY AT&T COUNSEL MERIT SANCTIONS.

Mr. Inga's more recent demand that AT&T be sanctioned is as specious and deserving of censure as his conduct in connection with the March 14th letter. Mr. Inga has offered absolutely no evidence to support his reckless—indeed defamatory—claim that AT&T and its lawyers have "gone far beyond advocacy" and engaged in decades-long "intentional misrepresentation[s]" and "cover-up[s]."[23] Instead, this claim rests entirely on his self-serving view that any interpretation of AT&T's tariff that differs from his own must be a deliberate falsehood. In fact, it is clear that Mr. Inga leveled this charge out of personal pique that AT&T refused to cave in to various hollow threats he had made to try to force AT&T to settle this matter. AT&T describes below the context in which these baseless charges arose, and some of the more egregious examples of the submissions and conduct that led up to them.

A. Mr. Inga's New Barrage Of Post-Sanctions Filings.

Sometime during the course of the summer, Mr. Inga convinced himself that a July 16, 2007 email from the Commission staff meant that the Commission had decided to deny AT&T's motion without even waiting for AT&T's reply brief. Specifically, in her email of Monday, July 16th, Ms. Shetler responded to a procedural inquiry by stating that there would "not be a decision [on AT&T's motion] *prior to Wednesday*."[24] Displaying his extraordinary talent for distorting the meaning of even the plainest text, Mr. Inga asserted in his August 17th Submission that "the FCC has stated---prior to AT&T's July 18th 2007 filing—in Ms. Shetler's email to all parties,

---

23 Inga's Oct. 19, 2007 Submission at 9.

24 Exh. 35 (emphasis added).

that AT&T's motion . . . will not be addressed by the FCC."[25] Having unilaterally absolved himself from exposure to sanctions, Mr. Inga renewed his ceaseless barrage of repetitive and meritless filings.

After repeatedly telling the Commission that briefing on the § 2.1.8 issue was complete,[26] Mr. Inga and his allies began briefing the issue again. Following comments by Mr. Kearney and CCI, Mr. Inga submitted comments on September 5th claiming that AT&T's interpretation of § 2.1.8 was "moronic" because, in his view, a transferee should not be responsible for a tranferor's plan obligations (or bad debt on accounts that were not transferred), when it has no control over these liabilities.[27] AT&T had long ago addressed, and refuted, this "control" argument.[28] Unwilling to indulge Mr. Inga's desire for endless debate, AT&T declined to respond to this repetitive argument.

Two days later, Mr. Inga submitted comments setting forth his "former customer" argument, an argument he has since deemed "conclusive," yet somehow overlooked for 13 years. Mr. Inga argued that the

> "former Customer is defined within 2.1.8 and on the AT&T TSA as to what is selected for transfer. The transferor is only 'former' on the service (traffic or plan) which the transferor actually transfers!!!"[29]

Mr. Inga claims that "'[a]ll obligations' pertain to the service (plan or traffic) listed on the top of the AT&T TSA for transfer which defines the transferor as a FORMER Customer on what is

---

[25] August 17th Submission at 1; *see also id.* at 122 ("the FCC has stated that there will be no ruling on the sanctions motions"). Mr. Inga later defended this "reading" with typical self-serving logic. He claimed that he had "simply read through the lines," reasoning that, because Ms. Shetler stated that AT&T's motion "was unusual," this somehow meant the motion would not be decided. *See* Exh. 36

[26] *See* April 9th Ex Parte at 2 (the "traffic only transfer issue is now finalized in petitioners favor"); Opp. at 32 ("there will be no more filings from petitioners unless AT&T responds with more fabrications").

[27] September 5th Submission at 2-6.

[28] *See* December 20, 2006 Comments, at 17-19 & n.11.

[29] September 7th Submission at 7.

transferred."[30] As Mr. Inga himself tacitly acknowledged,[31] however, this "new" argument is a variation on his earlier claim that the word "any" in § 2.1.8 somehow meant that "'[a]ll obligations' pertain to . . . 'what is selected for transfer.'"[32] In his prior version of the argument, Mr. Inga stressed that

> "[a]ny can be one, some, or most, without specification, that can be transferred . . . [u]nder 2.1.8 at 'B' 'the "new" Customer (transferee PSE) notifies [AT&T] what **it** has accepted (either selected 'traffic only' as the case at issue, or the plan with all traffic) and then . . . it is obligated for 'all the obligations' **BUT, only on that part of the service which the transferee (PSE) accepts.**"[33]

This latest exposition of Mr. Inga's argument suffers from the same fatal flaws as the prior version: the tariff does not draw the distinctions Mr. Inga claims it does, and those distinctions would eviscerate the very purpose of § 2.1.8.

Contrary to Mr. Inga's contention, § 2.1.8 does *not* define the "former customer" based on "what is selected for transfer." It defines the "former Customer" as "[t]he Customer of record."[34] Thus, by requiring the transferee, or "new Customer," to agree in writing to "assume all obligations of the former Customer at the time of the transfer," § 2.1.8 required the transferee to accept "all obligations" of the Customer of record. In the case of the proposed CCI-PSE transfer, CCI was the "Customer of record," and PSE was therefore obligated to agree in writing to assume *all* of CCI's obligations, which included CCI's obligation to pay any shortfall or termination charges that could arise.[35] By contrast, allowing PSE to acquire the benefits of

---

30 *Id.* (emphasis deleted).

31 *See id.* at 8,

32 Petn. for Declaratory Ruling at 4.

33 In this warmed-over version of that argument, the word "former" somehow limits the meaning of "all obligations" to only those obligations associated with the "service (traffic or plan) which the transferor actually transfers!" September 7th Submission at 7.

34 *See* § 2.1.8A ("[t]he Customer of record (*former Customer*) requests in writing that the company transfer or assign WATS to the new Customer").

35 The TSA form that Mr. Inga touts confirms this. It begins:

CCI's traffic without assuming its burdens would undermine the very purpose of § 2.1.8, which "was to ensure that benefits could not be transferred without concomitant obligation." as the DC Circuit found[36] Again, because it was unwilling to engage in endless debate with Mr. Inga, AT&T declined to respond to this repetitive argument as well.

Undeterred, Mr. Inga submitted comments on September 12th, in which he reinstated his request for reconsideration of the Commission's January 12, 2007 order limiting the proceeding to the § 2.1.8 issue, and on September 13th and 14th, in which he argued that AT&T's interpretation of § 2.1.8 somehow proved that AT&T's imposition of shortfall charges in June 1996 was illegal. He emailed the Commission staff and AT&T counsel on September 17th, asserting that the Commission "may" issue a public notice in response to his January request for a separate proceeding to address his "shortfall infliction" or "illegal remedy" claim,[37] and he emailed again on September 19th, claiming that state taxing authorities remained interested in resolution of the "illegal remedy" claim.[38]

B. Mr. Inga's Campaign To Harass AT&T Into Settling.

Convinced that this new barrage of filings was prompted by Mr. Inga's mistaken belief that he faced no threat of sanctions and could burden the Commission and AT&T to his heart's content, AT&T sought confirmation from Commission staff that its motion for sanctions was still

---

I, _____, hereby
(Former Customer)
request that AT&T transfer or assign service for Account Number(s):
_____
to _____
(Customer)

In the forms that gave rise to this dispute, CCI signed the line above the phrase "Former Customer." PSE was thus obligated to assume in writing all of CCI's obligations, not simply its obligations for "the service (traffic or plan) which the transferor actually transfers."

36 D.C. Circuit Opinion at 11.

37 Exh. 37.

38 Exh. 38.

under consideration.[39] Less than an hour after the Commission staff confirmed that AT&T's sanctions motion was still pending, Mr. Inga wrote the staff, claiming that his "former customer" argument had "conclusively answered" the § 2.1.8 issue, and that AT&T's inquiry concerning the status of its sanctions motion was "basically AT&T's last-ditch effort before it decides to settle."[40] Since then, Mr. Inga has embarked on a campaign to try to frighten AT&T into settling through a series of baseless threats and warnings.[41]

On September 27th, he submitted a motion seeking to expand the proceedings to include the "illegal remedy" claim based on the demonstrably absurd theory that a colloquy during the 1996 oral argument on the primary jurisdiction referral proved that the Third Circuit expected the Commission to address this issue.[42] A week later, he emailed the staff claiming that he would soon be submitting an analysis of an August 1996 AT&T brief that would "conclusively show" that AT&T's imposition of shortfall charges was illegal.[43] Later that same day, he warned that there were many parties monitoring the shortfall infliction/illegal remedy issue, but that he was holding off on submitting his analysis "to give AT&T the chance to settle under non

---

39 Exh. 39.

40 Exh. 40 (emphasis deleted).

41 As part of this campaign, Mr. Inga has repeatedly and improperly disclosed settlement discussion in emails and filings with the Commission, and has grossly misrepresented the substance of those discussions. In this submission, AT&T will not burden the Commission with a blow-by-blow account of the parties' settlement efforts, and thus restricts its discussion to documents that have already been submitted to the Commission or do not otherwise disclose settlement amounts. However, if the Commission places any weight on Mr. Inga's claims that AT&T initiated settlement discussions, and that it did so in response to Mr. Inga's various filings, AT&T requests that it be given a chance to submit documents that incontestably refute these claims.

42 *See* September 27th Submission. Like all his other claims, this is nonsense. Not only do appellate courts speak through their opinions, not questions raised during oral argument, but the judges had to be discussing the "shortfall immunity" issue (which AT&T has repeatedly stated *is* relevant to the § 2.1.8 issue, *see* December 20, 2006 Comments at 31-34), and could not have been referring to the "illegal remedy" issue: AT&T's supposedly "illegal" imposition of shortfall charges occurred in the summer of 1996, months *after* the oral argument Mr. Inga now cites.

43 Exh. 41.

disclosure."[44] Betraying a justifiable concern over AT&T's sanctions motion, Mr. Inga asked the Commission to dismiss that motion as "an impediment to us settling."[45]

On October 10, CCI submitted comments setting forth the supposedly conclusive analysis that purportedly proved that AT&T's imposition of shortfall charges was illegal.[46] Six days later, Mr. Inga advised AT&T and the Commission staff that the IRS had directly contacted the Commission because it was still interested in resolution of the shortfall imposition/illegal remedy claim.[47] He warned AT&T that it should not be surprised if the Commission ruled on these issues, and that "there is only one way it can rule now that the conclusive tariff evidence has been submitted."[48] "If we were AT&T we would be very concerned due to the enormous ramifications that the shortfall issue has for AT&T, and if we were AT&T we would look to settle this case ASAP."[49]

Later that same day, Mr. Inga ratcheted up his threats even more, warning AT&T's outside counsel that, if AT&T did not settle, he would accuse them of intentionally lying to the Commission. He attached a draft email to the Commission staff, which stated that AT&T recognized that petitioners had "conclusively nailed" both the shortfall infliction and § 2.1.8 issues, and that AT&T was seeking to use "intentional[] delay" as leverage to force petitioners to accept its "paltry settlement offer."[50] The draft went on to make the utterly reckless and unfounded accusation that "[t]his case for AT&T counsel has never been about advocacy for its

---

44 Exh. 42.

45 *Id.*

46 AT&T has not responded to this filing, and Mr. Inga's various emails on the same subject, because the shortfall infliction/illegal remedy issue is not part of the referral, *see* January 12th Order, and AT&T has explained why that the January 12th Order should not be reconsidered. *See* AT&T's Opp. to Request for Reconsideration of January 12th Order (Feb. 20, 2007). Contrary to Mr. Inga's claims, moreover, AT&T has never briefed the merits of the shortfall infliction/illegal remedy issue in this proceeding; instead, it has addressed the shortfall immunity issue, which is relevant to the § 2.1.8 issue.

47 Exh. 43.

48 *Id.*

49 *Id.*

50 Exh 44. Mr. Inga later submitted this email as part of his October 19th Submission.

client. It has from day one been intentional misrepresentation by AT&T counsel to keep the AT&T bucks keep rolling in."[51]

In a follow-up email the next morning, October 17th, Mr. Inga explained that he would send this draft email to the Commission "if AT&T does not come back with a realistic settlement offer."[52] Later that same day, he sent two more threats. First he warned that he would send a letter raising AT&T's supposed failure to collect taxes to "the civil tax collections branches of all USA States if we can not soon agree on a settlement figure."[53] Second, he sent AT&T counsel a draft letter to Judge Wigenton seeking permission yet again to re-visit Judge Bassler's referral order and expand its scope, and advised AT&T that he would not send this letter "until after AT&T decided that it did not want to settle the case at the dollar figures petitioners requested."[54]

The next day, October 18th, Mr. Inga also sent emails to the Commission staff and AT&T counsel in which he notified them that he would be contacting the IRS and Florida taxing authority concerning his recent tariff arguments, and then purported to explain what these agencies were thinking.[55] The record clearly shows that his claim that the IRS is interested in either of Mr. Inga's pending declaratory ruling petitions is a blatant falsehood, and his claim of any such interest on the part of the state taxing authority is entirely unsupported and equally undeserving of credence.

C. Mr. Inga's Baseless Sanctions Demand.

Evidently miffed that none of his hollow threats and warnings had induced AT&T to settle, Mr. Inga made a formal filing with the Commission On October 19th that included his

---

51 *Id.*
52 Exh. 45.
53 Exh. 46.
54 Exh. 47.
55 See Exhs 48-49.

earlier draft email accusing all AT&T counsel of intentional misrepresentation.[56] Mr. Inga provided absolutely no evidence to support this claim. Instead, his own conviction that his tariff analysis is "conclusive," and AT&T's unwillingness to respond to each one of his repetitive and groundless submissions is all the "proof" Mr. Inga requires to make accusations of serious misconduct.

That same day, Mr. Inga and Mr. Kearney included AT&T counsel and the Commission staff in an email colloquy in which they repeatedly slandered AT&T counsel. In particular, Mr. Inga stated that "AT&T counsel knew from the 'get-go' what the truth was but intentionally misled all Courts and the FCC."[57]

Five days later, Mr. Inga made another formal submission, insisting that the Commission "must [d]o whatever it takes to see to it that . . . severe monetary sanctions are brought against AT&T and its inside and outside counsel."[58] He requested sanctions of between $200,000 and $350,000 for each AT&T counsel and a fine of *$500 million* against AT&T itself.[59] After Mr. Kearney proposed a fine of $6 *billion*,[60] Mr. Inga first supplemented his requested $500 million dollar request,[61] and then suggested in an email to the Commission staff that it should exercise its discretion to choose "whatever the dollar figure should be due to AT&T's frivolous filing, intentional misrepresentations to the FCC and abuse of the FCC's resources."[62] Still convinced that such utterly baseless and irresponsible claims would induce AT&T to settle, Mr. Inga wrote

---

56 *See* October 19th Submission at 8-9.
57 *See* Exh. 50.
58 October 24th Submission at 1.
59 *Id.* at 2.
60 October 25th 2007 Ex Parte at 3,
61 October 25th Submission,
62 Exh. 51.

AT&T counsel, stating that his settlement counsel "is waiting for your call" and that "AT&T needs to have this case settled by the time" Ms. Shetler returned from a vacation.[63]

In another formal submission to the Commission, Mr. Inga again advised AT&T to "[s]ettle the case ASAP!!!," and ludicrously argued that the Commission should sanction AT&T if it refused to do so.[64] Offering to settle for $30 million, Mr. Inga argued that "[n]ot settling the case at such a reasonable amount will show that AT&T simply plans to further waste the FCC's time and budget[,]. . . to finnacially and emotionally drain petitioners," and "to continue using the FCC as a pawn in its delay game."[65] In yet another formal submission two days later, Mr. Inga improperly disclosed the parties' settlement discussions, and asked the Commission to conclude from his flagrant distortion of those discussions that AT&T had somehow "conceded that the evidence was insurmountable."[66] He again argued that the Commission "must absolutely hammer AT&T with severe sanctions due to its conceded delay strategy."[67] In a November 12th email to the Commission staff, Mr. Inga revised his sanctions request and demanded that AT&T be sanctioned *$10 billion*.[68] As support for this outlandish request, Mr. Inga cited AT&T's failure to respond to his "former customer" argument and its refusal to settle.[69]

Mr. Inga also threatened (yet again) to return the District Court and advise it of this AT&T conduct.[70] Unlike his threats to smear and defame AT&T's counsel, however, Mr. Inga has failed to carry through on this threat, no doubt because the threat of sanctions in federal court is a real one. Indeed, while the genuine threat of sanctions in federal district court has deterred

---

63 Exh. 52.

64 October 29th Submission at 3.

65 *Id.* at 4-5.

66 *See* October 31st Submission at 2-4. As noted earlier, AT&T will not burden the Commission with a detailed refutation of Mr. Inga's falsehoods concerning the parties' settlement discussions, unless the Commission believes those discussions are relevant to either parties' sanction request.

67 *Id.* at 5 (emphasis deleted).

68 Exh. 53.

69 *Id.*

70 *Id.*

Mr. Inga from raising frivolous claims before Judge Wigenton, the Commission's failure to act on AT&T sanctions motion has apparently convinced Mr. Inga that he can say virtually anything he wants in these proceedings without fear of punishment. Mr. Inga himself recently and unwittingly confirmed this very fact, by taking the absurd and, to AT&T's knowledge, unprecedented step of sending the Commission staff a draft letter he claims he plans to send to a federal district judge.

As noted, Mr. Inga threatened to return to the District Court in mid-October, and attached a draft of the letter he proposed to submit to Judge Wigenton; he then made the same threat again in mid-November. AT&T's counsel responded to the first of these threats by advising Mr. Inga's counsel that any attempt to revisit Judge Bassler's referral order would plainly be sanctionable (because Mr. Inga had identified no previously unavailable evidence to support what would be his third motion for reconsideration of that order).[71] Rather than carry through on these baseless threats and risk sanctions, on December 6th, Mr. Inga submitted to the Commission staff (as well as AT&T counsel) a draft of a letter he intends to send to Judge Wigenton.[72] Mr. Inga could not make plainer that he feels free to burden the Commission staff (and AT&T) with claims and rantings that he dares not submit to another tribunal.

The next day, Mr. Inga again wrote an email to AT&T counsel and the Commission staff, in which he claimed that the opening of a proceeding in response to Tips request for a declaratory ruling somehow mooted AT&T's sanctions request.[73] Promptly contradicting this assertion, he offered to drop his completely baseless sanctions request if AT&T agreed to do the same with respect to its (supposedly moot) sanctions motion. Having inundated the Commission staff (and AT&T) with countless emails, Mr. Inga claimed that, if AT&T refused to accept "this

[71] Exh. 54.
[72] Exh. 55.
[73] Exh. 56.

generous offer it is basically saying that it" seeks only "to delay the case and continue to abuse the FCC's limited staff."[74]

III. SANCTIONS ARE NECESSARY TO PRECLUDE FURTHER ABUSE OF THE COMMISSION'S PROCESS.

Any objective review of Mr. Inga's egregious misconduct in these proceedings makes clear that he not only deserves to be sanctioned, but that he will not cease his vexatious and wildly improper behavior unless and until he is. In a proceeding concerning the meaning of a single, 13 year-old tariff provision, Mr. Inga has:

- filed over three dozen formal pleadings totaling over 1,000 pages (along with dozens of emails), devoting a great many of these pleadings and pages to issues that are manifestly not before the Commission;
- fabricated and submitted a March 14th "IRS" letter that he tried to pass off as an official statement by that agency, and that he still does not admit was unauthorized;
- branded disinterested IRS employees as liars in public filings because they contradicted his self-serving account of his behavior before the agency;
- sought sanctions against AT&T for simply alerting the IRS to the existence of this fabricated letter, even though the agency itself viewed the letter as so irregular that it initiated a criminal investigation into it; and
- recklessly and falsely accused every AT&T lawyer involved in this case over the past 13 years of intentionally lying to and attempting to mislead several federal courts and the Commission, based on nothing more than his conviction that his own tortured interpretation of a tariff provision is correct.

There is no conceivable excuse for such persistent, willful misconduct. Nor will there be any end to it unless the Commission sanctions Mr. Inga. His compulsive need to have the last word ensures that this submission will prompt still more filings by Mr. Inga. And, as the last few months have demonstrated, simply ignoring Mr. Inga and his repetitious arguments does not stop his incessant vituperative filings either. While the Commission staff has deemed AT&T's motion "unusual," it is because Mr. Inga's conduct is so truly—and egregiously—extraordinary.

[74] *Id.*

CONCLUSION

For the foregoing reasons, as well as those set forth in AT&T's motion for sanctions and reply brief in support of that motion, AT&T request that the Commission grant the relief it has requested and deny Mr. Inga's frivolous sanctions requests.

Respectfully submitted,

/s/ Peter H. Jacoby

Paul K. Mancini
Gary L. Phillips
Peter H. Jacoby
AT&T Services, Inc.
1120 20th Street, N.W.
Suite 1000
Washington, D.C. 20036
(202) 457-3043 (phone)
(202) 457-3073 (fax)
peter.jacoby.1@att.com

Joseph R. Guerra
SIDLEY AUSTIN LLP
1501 K Street, N.W.
Washington, D.C. 20005
(202) 736-8000

Richard H. Brown
DAY PITNEY LLP
P.O. Box 1945
Morristown, NJ 07962-1945
(973) 966-6300

Attorneys for AT&T Corp.

December 12, 2007

CERTIFICATE OF SERVICE

I hereby certify that, on this 12th day of December, 2007, I served the foregoing "Supplemental Submission in Further Support of AT&T's Motion for Sanctions" by first class mail to the following:

Frank P. Arleo
Arleo & Donohue, LLC
622 Eagle Rock Avenue
Penn Federal Building
West Orange, NJ 07052

Larry G. Shipp, Jr.
Combined Companies, Inc.
6233 W. 60th Avenue
Suite 202
Arvada, CO 800003

Philip Okin
800 Services, Inc.
11 West Passaic St.
Rochelle Park, WV 07662

/s/ Joseph R. Guerra
Joseph R. Guerra

Exhibit 33

06-210
96-20

TAXPAYER ADVOCATE
INTERNAL REVENUE SERVICE

National Taxpayer Advocate

NOV 2 8 2007

Ms. Deena Shetler
Deputy Chief, Pricing Policy Division
Wireline Competition Bureau
Federal Communications Commission
~~445 12th Street SW, 5-A-221~~
Washington, DC 20554

Re: In the Matter of Joint Petition for Declaratory Ruling on the Assignment of Accounts (Traffic) Without the Associate CSTP II Plans Under AT&T Tariff FCC No. 2, On Referral by the United States Court of Appeals for the Third Circuit, Combined Companies, Inc. and Winback & Conserve Program, Inc., One Stop Financial, Inc., Group Discounts, Inc., 800 Discounts, Inc., Petitioners, WC Docket No. 06-210; Internal File No. CCB/CPD 96-20

Dear Ms. Shetler:

I recently learned of the contact between the Taxpayer Advocate Service (TAS) office in Springfield, New Jersey, and the Federal Communications Commission. Both the letter, which was faxed to you on April 3, 2007, and the follow up email, dated April 4, 2007, was signed by an employee who was acting beyond his authority. Consequently, these two communications should be ignored. As the statutory mandate of the National Taxpayer Advocate is to assist taxpayers in resolving problems with the Internal Revenue Service, TAS has no interest in any matter pending at the Federal Communications Commission.

I apologize for the inconvenience that was caused by the action of a TAS employee. I appreciate that you referred the matter to the Treasury Inspector General for Tax Administration.

Sincerely,

No. of Copies rec'd
List ABCDE

Nina E. Olson
National Taxpayer Advocate

No. of Copies rec'd 0+4
List ABCDE

Exhibit 34

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Tuesday, November 20, 2007 3:52 PM
To: Deena Shetler; fcc@bcpiweb.com; Brown, Richard; Guerra, Joseph R.; JACOBY, PETER - LEGAL; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; adllc@aol.com; chh@commlawgroup.com
Subject: Case 06-210 CCI et al vs AT&T

Attachments: Petitioners Nov 20th 2007.doc

Petitioners
20th 2007.dc

Deena

What is the law on explicity there for if it is not going to be enforced? A one or two page FCC decision could have been issued many months ago. How long does it take to write a one page decision?

Why has the Commission ignored this law? Since the close of the reply comments on Jan. 31st 2007 the FCC can not say that it has not had the resources to issue what amounts to a one or two page decision.

What is the law on explicity there for if it is not going to be enforced?

After 13 years I hope you can appreciate the frustration.

You have AT&T sitting there with its non response to petitioners tariff analysis basically screaming to the FCC:

"So what if we scammed everyone for 13 years. We still plan on tying this case up for several more years unless petitioners settle for what AT&T wants to pay to get rid of the 'nuisance.'"

Only AT&T has the nerve to file a sanctions request which made many baseless accusations to the FCC including one in which I was having favors done by IRS employees!

Then to top that AT&T certifies that it only made the baseless and frivolous accusations against me only to the FCC, but not the IRS! AT&T obviously believes it is just fine to make baseless and frivolous allegations to the FCC.

Oh we forgot AT&T's excuse: "it was only done just in passing."

That one is right up there with AT&T's fictitious "De minimus transfer section of 2.1.8" --AT&T 's creative cover-up for AT&T counsel Mr. Carpenter. Or what all the AT&T counsel were referring to as obligations that must stay with the transferor were only what was being proposed. Or the other cover up that what all AT&T counsel were referring to as obligations that must stay with the transferor were actually "joint and several liability obligations." What a bunch of absolute nonsense we have all had to endure.

Truly a masterful scam that AT&T has been able to get away with for 13 years!!!! And AT&T is not done yet as it says to itself:

"Just because petitioners conclusively figured out 2.1.8 that doesn't mean anything as we are still going to abuse the FCC with our trumped up sanctions motion and stall the case and justice."

It would be an absolute travesty if the FCC does not impose substantial sanctions against AT&T for this absolute abuse of the American taxpayers dollars and the incredible nonsense that AT&T has thrown at the FCC.

At this point in the tariff analysis--- if I was an FCC staff manager I would be extremely upset knowing that AT&T intentionally used the Commissions resources to engage the Commission in AT&T 's scam.

Deena: Please forward to Mr Lewis. We would like a confirmation back from Mr Lewis that he has reviewed this email.

Deena I hope that you as the contact person have been keeping Mr Lewis up on AT&T's scam of petitioners and the FCC.

Deena: Please excuse the frustration. I don't want to shoot the messenger.

We really want to understand why the FCC couldn't issue a one page decision many months ago?

We will upload to server.
Al Inga

Exhibit 35

Guerra, Joseph R.

From: Deena Shetler [Deena.Shetler@fcc.gov]
Sent: Monday, July 16, 2007 10:36 AM
To: Mr. Inga; fcc@bcpiweb.com; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; Guerra, Joseph R.; adllc@aol.com
Subject: RE: Deena:Case 06-210 CCI et al vs AT&T Regarding Mr Kearney's motions...

Mr. Inga,

There will not be a decision prior to Wednesday. The types of motions that have been filed in this proceeding are unusual in a petition for declaratory ruling and there is not a set schedule for resolution. The Commission will consider the arguments made by the parties and decide what is relevant to the resolution of the proceeding before it.

Deena Shetler

From: Mr. Inga [mailto:freerecdeptsrvc@optonline.net]
Sent: Sunday, July 15, 2007 8:43 PM
To: Deena Shetler; fcc@bcpiweb.com; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; Guerra, Joseph R.; adllc@aol.com
Subject: Deena:Case 06-210 CCI et al vs AT&T Regarding Mr Kearney's motions...

Deena

Petitioners and Tips have read the two motions submitted by Mr Kearney. While Mr Kearney's motions again delays the case Petitioners and Tips fully support Mr Kearney's 2 motions.

Based upon these motions and the fact that Petitioners and Tips president will be away from its office next week Petitioners and Tips respectfully request the Commission to proceed in the following time table:

Mr Kearney is asking for two issues to be decided prior to AT&T filing on July 18th 2007.

1) AT&T should **not** be able to comment on the IRS issues in its next comments as they were issued by the IRS on behalf of Tips, a separate corporation, not a petitioner corporation, and Tips corporation is clearly **not** a party in case 06-210. The FCC obviously needs to rule on this aspect of Mr Kearney's motion before AT&T files.

2) Mr Kearney who is an ex AT&T sales manager and has stated that all of AT&T's Transfer of Service Agreement (TSA) transfers are all stored in AT&T achieves and AT&T is on record asserting to Judge Politan that AT&T has done thousands of "traffic only" transfers. Mr Kearney thus seeks for the FCC to compel AT&T to provide evidence supporting AT&T's position that it has always mandated that revenue commitments transfer on "traffic only" transfers.

Additionally, CCI's president Mr Shipp has just informed me that when the FCC was notified that CCI and AT&T settled in July 1997, but the Inga petitioners did not, the FCC issued an Order that CCI and AT&T **maintain all of its records**. So this would also indicate that AT&T has these records and the FCC had contemplated that examination of these records would eventually resolve the remaining petitioner's case.

The FCC obviously needs to issue an order on this aspect of Mr Kearney's request as well, to decide if AT&T should submit the evidence it claims it has to support its "post 2005" interpretation for 2.1.8.

Petitioners would also like to see the evidence and given the fact that petitioners president will be on out of office from July 22nd through 30th, the FCC should issue an Order allowing AT&T to have until July 30th 2007 to submit its evidence instead of filing by AT&T's initially requested filing date of July 18th 2007. The extension of the filing time will give AT&T additional time to research its achieves.

Respectfully submitted,

Al Inga Pres
Petitioner's
Tips

Exhibit 36

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Monday, September 24, 2007 11:14 AM
To: Guerra, Joseph R.; Deena Shetler; fcc@bcpiweb.com
Cc: lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; adllc@aol.com; Brown, Richard; chh@commlawgroup.com
Subject: Re: AT&T Sanctions Motion in Docket No. 06-210

Mr Guerra
You stated in your below email:

> "Nevertheless, to avoid any confusion on the subject and to ensure that he is not referring **to some other email that AT&T has not seen**, we would appreciate confirmation that AT&T's sanctions motion is still pending and under consideration."

AT&T's insinuation that Ms Shetler would actually send only petitioners a notification regarding the dismissal of AT&T's sanction motion, and not AT&T is absurd. Ms Shetler would never engage in the conduct AT&T insinuates she may have done. AT&T's "presumptions" are again way out of line.

Petitioners simply read through the lines. Ms Shetler stated the motion was **unusual.** Additionally, AT&T's sanction motion contains highly disputed facts and has no place in this Declaratory Ruling. If the FCC were to issue a ruling on AT&T's ---non relevant to 2.1.8 Motion ----the Commission would find no merit in any event. If anything petitioners motion would be issued against AT&T based upon AT&T's trumped up frivolous sanction motion.

Because the question of which obligations transfer under 2.1.8 has been conclusively answered by petitioners with its **"*Former* Customer"** tariff analysis, AT&T's only hope now is that the "traffic only" transfer case is dismissed. Everyone recognizes AT&T's email to the FCC is basically AT&T's **last ditch effort** before it decides to settle, so as not to found in violation of the Communications Act again.

Deena it is requested of the Commission follow proper procedure and initially issue a separate Public Notice on the June 1996 shortfall and termination (S&T) infliction. After the FCC dismisses the AT&T's sanctions motions, as not relevant to 2.1.8, petitioners and Tips will motion to combine the June 1996 S&T infliction case with the "traffic only" transfer case. The Commission then can decide to combine the two cases.

Al Inga Pres
Petitioners

----- Original Message -----
From: Guerra, Joseph R.
To: Deena Shetler ; fcc@bcpiweb.com
Cc: Mr. Inga ; lgsjr@usa.net ; phillo@giantpackage.com ; Joe Kearney ; adllc@aol.com ; Brown, Richard
Sent: Wednesday, September 19, 2007 9:44 AM
Subject: AT&T Sanctions Motion in Docket No. 06-210

Dear Ms. Shetler,

I am writing on behalf of AT&T to seek confirmation that the motion for sanctions AT&T filed in this matter is still pending before the Commission. On July 16, 2007, you responded to an email from Mr. Inga concerning the timing of certain submissions in connection with AT&T's motion. Your response stated:

> There will not be a decision *prior to Wednesday*. The types of motions that have been filed in this proceeding are unusual in a petition for declaratory ruling and there is not a set schedule for resolution. The Commission will consider the arguments made by the parties and decide what is relevant to the resolution of the proceeding before it.

AT&T filed its reply in support of its motion on July 18, 2007. In his August 20th response to this filing, Mr. Inga asserted (p. 1) that "the FCC has stated—prior to AT&T's July 18th 2007 filing—in Ms. Shetler's email to all parties, that AT&T's motion and Mr. Kearney's motions will not be addressed by the FCC." Mr. Inga's recent emails and filings, moreover, likewise appear to assume that AT&T's motion is no longer pending.

AT&T assumes that the email Mr. Inga mentioned in his August 20th filing is yours of July 16, and that he has misconstrued it. **Nevertheless, to avoid any confusion on the subject and to ensure that he is not referring to some other email that AT&T has not seen, we would appreciate confirmation that AT&T's sanctions motion is still pending and under consideration.**

Thank you for your consideration in this regard.

Sincerely,

Joe Guerra

Exhibit 37

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]

Sent: Monday, September 17, 2007 1:05 PM

To: Deena Shetler; fcc@bcpiweb.com; lgsjr@usa.net; phillo@giantpackage.com; adllc@aol.com; Brown, Richard; Guerra, Joseph R.; Joe Kearney

Subject: Deena:Reagrding the issuance of PN for June 1996 inflicition

Dear Mr. Brown and Mr Guerra

The FCC **may** issue a Public Notice (PN) regarding the adjudicating of the June 1996 shortfall and termination permissibility (June 1994 grandfather clause & section 2.5.7 waiver) and method of infliction (illegal remedy) based upon petitioner's motion.

Petitioners and Tips would like the FCC to issue a PN within case 06-210 in which AT&T and petitioner's have already substantially briefed the June 1996 claims, and then Tips will drop its Jan. 2007 Declaratory Ruling request in the interests of judicial economy.

Does AT&T have an issue with the combining of the June 1996 claims with the "traffic only" transfer claims or does AT&T want to keep the June 1996 claims under a different case ID?

It is understood that AT&T doesn't want the June S&T infliction adjudicated at all because AT&T losses either way, but if the FCC were to issue a PN on the June 1996 issues does AT&T have an issue with combining the Declaratory Rulings?

If AT&T does not respond it will be assumed that AT&T has no problem with the FCC's resolution of the June 1996 issues, within case 06-210, **if the FCC so issues a PN.**

Al Inga Pres
Petitioners
Tips

Exhibit 38

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Wednesday, September 19, 2007 11:26 AM
To: Deena Shetler; fcc@bcpiweb.com; Guerra, Joseph R.; Brown, Richard
Cc: Thomas Butscher; adllc@aol.com
Subject: Fw: FCC Issue

Dear Mr Butscher
Senior Counsel
Florida Department of Revenue

Tips has received your below email and it is hoped that the FCC will soon issue a Public Notice to adjudicate the shortfall issues. There has been a recent motion filed with the FCC regarding the adjudication of these shortfall issues.

It is understood that Florida needs to first know whether the shortfall/termination charges were lawful on the Florida based Combined Companies Inc (CCI) to then further evaluate any tax ramifications against AT&T--- the responsible party for charging, collecting, and remitting any taxes due to the Florida Dept of Revenue.

Tips is copying the FCC on the below Florida email and hopefully it will show the FCC that there is still public interest to resolve this June 1996 shortfall/termination infliction issue.

Thank you for your continued interest.

Al Inga Pres
Tips Marketing Services, Corp.

----- Original Message -----
From: "Thomas Butscher" <ButscheT@dor.state.fl.us>
To: "Mr. Inga" <freerecdeptsrvc@optonline.net>
Sent: Wednesday, September 19, 2007 9:06 AM
Subject: FCC Issue

Al Inga
Tips Marketing

Mr. Inga:

I am looking at my pending files. What is the status of the FCC adjudication of the shortfall issue?
Thomas K. Butscher
Senior Counsel
Technical Assistance & Dispute Resolution
Florida Department of Revenue
(850)922-4710

Exhibit 39

Guerra, Joseph R.

From: Guerra, Joseph R.
Sent: Wednesday, September 19, 2007 10:45 AM
To: Deena Shetler; fcc@bcpiweb.com
Cc: 'Mr. Inga'; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; adllc@aol.com; Brown, Richard
Subject: AT&T Sanctions Motion in Docket No. 06-210

Dear Ms. Shetler,

I am writing on behalf of AT&T to seek confirmation that the motion for sanctions AT&T filed in this matter is still pending before the Commission. On July 16, 2007, you responded to an email from Mr. Inga concerning the timing of certain submissions in connection with AT&T's motion. Your response stated:

> There will not be a decision *prior to Wednesday*. The types of motions that have been filed in this proceeding are unusual in a petition for declaratory ruling and there is not a set schedule for resolution. The Commission will consider the arguments made by the parties and decide what is relevant to the resolution of the proceeding before it.

AT&T filed its reply in support of its motion on July 18, 2007. In his August 20th response to this filing, Mr. Inga asserted (p. 1) that "the FCC has stated—prior to AT&T's July 18th 2007 filing—in Ms. Shetler's email to all parties, that AT&T's motion and Mr. Kearney's motions will not be addressed by the FCC." Mr. Inga's recent emails and filings, moreover, likewise appear to assume that AT&T's motion is no longer pending.

AT&T assumes that the email Mr. Inga mentioned in his August 20th filing is yours of July 16, and that he has misconstrued it. Nevertheless, to avoid any confusion on the subject and to ensure that he is not referring to some other email that AT&T has not seen, we would appreciate confirmation that AT&T's sanctions motion is still pending and under consideration.

Thank you for your consideration in this regard.

Sincerely,

Joe Guerra

Exhibit 40

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Monday, September 24, 2007 11:14 AM
To: Guerra, Joseph R.; Deena Shetler; fcc@bcpiweb.com
Cc: lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; adllc@aol.com; Brown, Richard; chh@commlawgroup.com
Subject: Re: AT&T Sanctions Motion in Docket No. 06-210

Mr Guerra
You stated in your below email:

> "Nevertheless, to avoid any confusion on the subject and to ensure that he is not referring **to some other email that AT&T has not seen**, we would appreciate confirmation that AT&T's sanctions motion is still pending and under consideration."

AT&T's insinuation that Ms Shetler would actually send only petitioners a notification regarding the dismissal of AT&T's sanction motion, and not AT&T is absurd. Ms Shetler would never engage in the conduct AT&T insinuates she may have done. AT&T's "presumptions" are again way out of line.

Petitioners simply read through the lines. Ms Shetler stated the motion was **unusual.** Additionally, AT&T's sanction motion contains highly disputed facts and has no place in this Declaratory Ruling. If the FCC were to issue a ruling on AT&T's ---non relevant to 2.1.8 Motion ----the Commission would find no merit in any event. If anything petitioners motion would be issued against AT&T based upon AT&T's trumped up frivolous sanction motion.

Because the question of which obligations transfer under 2.1.8 has been conclusively answered by petitioners with its ***"Former*** Customer" tariff analysis, AT&T's only hope now is that the "traffic only" transfer case is dismissed. Everyone recognizes AT&T's email to the FCC is basically AT&T's **last ditch effort** before it decides to settle, so as not to found in violation of the Communications Act again.

Deena it is requested of the Commission follow proper procedure and initially issue a separate Public Notice on the June 1996 shortfall and termination (S&T) infliction. After the FCC dismisses the AT&T's sanctions motions, as not relevant to 2.1.8, petitioners and Tips will motion to combine the June 1996 S&T infliction case with the "traffic only" transfer case. The Commission then can decide to combine the two cases.

Al Inga Pres
Petitioners

----- Original Message -----
From: Guerra, Joseph R.
To: Deena Shetler ; fcc@bcpiweb.com
Cc: Mr. Inga ; lgsjr@usa.net ; phillo@giantpackage.com ; Joe Kearney ; adllc@aol.com ; Brown, Richard
Sent: Wednesday, September 19, 2007 9:44 AM
Subject: AT&T Sanctions Motion in Docket No. 06-210

Exhibit 41

-----Original Message-----
From: Mr. Inga [mailto:freerecdeptsrvc@optonline.net]
Sent: Thursday, October 04, 2007 1:05 PM
To: Deena Shetler; fcc@bcplweb.com; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; Brown, Richard; Guerra, Joseph R.; adllc@aol.com
Subject: Deena --Here is a preview of the AT&T scam.....

Deena

CCI and petitioners just got done fully reviewing AT&T's August 26th 1996 brief to the FCC. Now we understand why AT&T resisted for weeks to provide us with its 8/26/96 FCC brief addressing the June 1996 S&T infliction.

We actually had to inform AT&T that we were going to ask Judge Wigenton to ask AT&T to give us the 8/26/96 brief before AT&T finally gave it to us. We now know why AT&T did not want to provide it.

AT&T's 8/26/07 brief addressed the interpretation of the June 17th 1994 grandfather provision **and the effect this grandfather provision had on the June 1996 shortfall and termination infliction.** The FCC had asked the parties to address this June 1996 infliction as it added a Declaratory Ruling to its Public Notice.

Instead of both CCI and Petitioners submitting comments one us will to reduce repetitiveness. A brief should be filed by tomorrow.

Here is a preview...

What was particularly important about AT&T's **8/26/96** brief was that it was done **9 month after** AT&T's November 1995 tariff revision (exhibit FF in 9/27/06) which clarified the June 17 1994 Grandfather provision.

The November 1995 tariff concedes that the pre June 17th 1994 plans could be continually restructured after June 17th 1994 through the first post November 1995 restructure and the New Plan retains **all the terms and conditions** of the Old plan--thus the plans maintain its shortfall and termination immunity status.

AT&T's 8/26/96 brief did not address the 11/9/95 tariff at all—instead AT&T's 8/26/96 brief addressed the tariff filed on June 17th 1994 which did not have the substantial detail that the November 1995 tariff section had which addressed discontinuation without liability (restructures). AT&T misrepresented on August 26/96 that the first restructure after June 17th 1994 made the plans post June 17th plans. --nonsense according to the November 1995 tariff at 2B.

The next brief will conclusively show as per the tariff that the S&T charges inflicted in June 1996 were unlawful as CCI/Inga still had a free S&T charge restructure left when AT&T denied it.

CCI was then fraudulently induced into settlement based upon AT&T's obvious intentional misrepresentations to the Commission that the S&T charges were lawful.

The obvious reason why AT&T on 8/26/96 did not address the 9 month earlier November 9th 1995

Discontinuation provision at section 2.5.18 (exhibit FF in the 9/27/06 filing see para 2B) was that AT&T knew it was completely contrary to what AT&T was misrepresenting to the Commission. AT&T caught in yet another FCC scam.

This was not AT&T advocacy. It was simply an intentional attempt to scam the FCC. AT&T knew better.

We will soon have much more that will make the Commissions jaws drop--then again at this point with AT&T's filing of so many nonsensical cover-ups the FCC may be used to yet another uncovering of an AT&T intentional attempt to scam the FCC.

AL Inga Pres
Petitioners

Exhibit 42

-----Original Message-----
From: Mr. Inga
To: Mr. Inga; Deena Shetler; fcc@bcpiweb.com; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; Brown, Richard; Guerra, Joseph R.; adllc@aol.com; Gerald P. Scala, Esq.
Sent: Thu Oct 04 14:13:41 2007
Subject: Re: Deena --Re-thinking when to file the next brief...

Dear FCC

There are parties that are carefully monitoring this case 06-210 on the FCC server. These parties are particularly interested in resolving the June 17th 1994 shortfall and termination (S&T) immunity duration question.

These parties may have been led by AT&T to believe that their S&T charges were lawful. AT&T may have illegally put them out of business due to these S&T charges. AT&T may have used the S&T charges as offsets against the claims against AT&T as Hugh Streep of the Furst Group has indicated.

As indicated in the last email (below), CCI and petitioners have a brief that we were going to file tomorrow that carefully explains the June 17th 1994 tariff history.

However my counsel advised petitioners that we should first give AT&T the opportunity to settle under non disclosure--as once the brief is filed it is up there for the world to see and may open a Pandora's box for AT&T. We are giving AT&T the opportunity to not only save face but save a ton of cash.

Therefore we are informing the FCC to standby as petitioners and AT&T see if we can finally come up with the dollar figure that will work.

We ask the FCC to dismiss the ridiculous AT&T sanction motion ASAP as it is an impediment to us settling.

Al Inga Pres
Petitioners

----- Original Message -----
From: Mr. Inga <mailto:FreeRecDeptSrvc@optonline.net>
To: Deena Shetler <mailto:Deena.Shetler@fcc.gov> ; fcc@bcpiweb.com ; lgsjr@usa.net ; phillo@giantpackage.com ; Joe Kearney <mailto:kearney.jj@gmail.com> ; Brown, Richard <mailto:rbrown@daypitney.com> ; Guerra, Joseph R. <mailto:jguerra@Sidley.com> ; adllc@aol.com
Sent: Thursday, October 04, 2007 12:04 PM
Subject: Deena --Here is a preview of the AT&T scam.....

Deena

CCI and petitioners just got done fully reviewing AT&T's August 26th 1996 brief to the FCC. Now we understand why AT&T resisted for weeks to provide us with its 8/26/96 FCC brief addressing the June 1996 S&T infliction.

We actually had to inform AT&T that we were going to ask Judge Wigenton to ask AT&T to give us the 8/26/96 brief before AT&T finally gave it to us. We now know why AT&T did not want to provide it.

AT&T's 8/26/07 brief addressed the interpretation of the June 17th 1994 grandfather provision and the effect this grandfather provision had on the June 1996 shortfall and termination infliction. The FCC had asked the parties to address this June 1996 infliction as it added a Declaratory Ruling to its Public Notice.

Instead of both CCI and Petitioners submitting comments one us will to reduce repetitiveness. A brief should be filed by tomorrow.

Here is a preview...

What was particularly important about AT&T's 8/26/96 brief was that it was done 9 month after AT&T's November 1995 tariff revision (exhibit FF in 9/27/06) which clarified the June 17 1994 Grandfather provision.

The November 1995 tariff concedes that the pre June 17th 1994 plans could be continually restructured after June 17th 1994 through the first post November 1995 restructure and the New Plan retains all the terms and conditions of the Old plan--thus the plans maintain its shortfall and termination immunity status.

AT&T's 8/26/96 brief did not address the 11/9/95 tariff at all---instead AT&T's 8/26/96 brief addressed the tariff filed on June 17th 1994 which did not have the substantial detail that the November 1995 tariff section had which addressed discontinuation without liability (restructures). AT&T misrepresented on August 26/96 that the first restructure after June 17th 1994 made the plans post June 17th plans. --nonsense according to the November 1995 tariff at 2B.

The next brief will conclusively show as per the tariff that the S&T charges inflicted in June 1996 were unlawful as CCI/Inga still had a free S&T charge restructure left when AT&T denied it.

CCI was then fraudulently induced into settlement based upon AT&T's obvious intentional misrepresentations to the Commission that the S&T charges were lawful.

The obvious reason why AT&T on 8/26/96 did not address the 9 month earlier November 9th 1995 Discontinuation provision at section 2.5.18 (exhibit FF in the 9/27/06 filing see para 2B) was that AT&T knew it was completely contrary to what AT&T was misrepresenting to the Commission. AT&T caught in yet another FCC scam.

This was not AT&T advocacy. It was simply an intentional attempt to scam the FCC. AT&T knew better.

We will soon have much more that will make the Commissions jaws drop--then again at this point with AT&T's filing of so many nonsensical cover-ups the FCC may be used to yet another uncovering of an AT&T intentional attempt to scam the FCC.

AL Inga Pres
Petitioners

Exhibit 43

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]

Sent: Tuesday, October 16, 2007 12:23 PM

To: Brown, Richard; Guerra, Joseph R.; Deena Shetler; fcc@bcpiweb.com; adllc@aol.com; chh@commlawgroup.com

Subject: Richard & Joseph: FCC may issue shortfall rulings....

Richard & Joseph Guerra

The IRS is under no requirement to notify AT&T of the following but petitioners wanted AT&T to know it anyway.

The IRS directly contacted the FCC regarding a **procedural question and therefore is not subjected to exparte notification.** The IRS question was regarding whether the IRS primary jurisdiction referral would be considered by the FCC to adjudicate all the shortfall issues outlined within the IRS 4/3/07 primary jurisdiction referral.

The IRS believed that its primary jurisdiction referral would do what the FCC believed Judge Bassler's referral did not do--refer the June 17th 1994 provision issue, and other shortfall issues in the IRS referral.

The FCC response to the IRS was:

- "I cannot confirm for you what issues the Commission will address in a future order. This is not a statement that the Commission **will** or will not address a particular issue. Commission staff members do not make public statements regarding what issues the Commission **will** or will not address."

The FCC stated **will** or will not. Therefore there is still the strong possibility that the FCC will rule on the shortfall issues referred by the IRS in its April 3rd 2007 referral from the IRS.

Petitioners believe that although the FCC believed that Judge Bassler's District Court referral did not refer the June 17th 1994 provision and other shortfall claims, the Commission has broad discretion under the Administrative Procedure Act and therefore Commission rules allow it to decide whether a declaratory ruling is necessary to **"terminate a controversy or remove uncertainty".**

However, such broad discretion only allows the Commission to terminate a controversy or remove uncertainty-------- even if not explicitly referred by the Court-----only if the Commission finds there are **no disputed facts**. This is why the Commission ruled AT&T used an illegal remedy on the fraudulent use tariff provision in the 2003 case without having been explicitly requested by the District Court to do so.

Notwithstanding petitioners pending motion to re-evaluate the Jan 12th 2007 FCC Order due to the fact that multiple Third Circuit Court Judges explicitly stated the FCC should resolve June 17th 1994 issue ---------the Commission will only rule on the IRS referred issues which are the same ones that were requested by petitioners in its 9/27/06 filing if the FCC believes it will **"terminate a controversy or remove uncertainty" and that there are no disputed facts.**

Given the fact that these issues are obviously highly controversial and the record shows both parties

have multiple times advised the Commission that there are **no disputed facts** surrounding these shortfall issues----the Commission should decide to rule on these IRS referred issues that the Florida Department of Revenue would also like resolved.

As AT&T is aware the June 17th 1994 provision was thoroughly nailed with CCI's submission last Wed. The CCI comments addressed the November 9th 1995 tariff section 2.5.18 paragraphs 2B and 2C and exhibited the letters between CCI and AT&T regarding the fact that these plans were all properly and timely restructured within the immunity period.

As far as the shortfall application illegal remedy that is as clear as can be as AT&T exceeded the discount cap and thus can not rely upon its shortfall and termination charges because the remedy at 3.3.1.Q bullet 10 was enacted illegally.

Although the Commission will not comment regarding whether it **will** or will not decide these shortfall issue, the indications are that due to the fact that there are
1) many interested parties that want the FCC to rule,
2) the subject is obviously controversial, and
3) there are no disputed facts----

Don't be surprised if the Commission rules. If the Commission does rule there is only one way that it can rule now that the conclusive tariff evidence has been presented.

If we were AT&T we would be very concerned due to the enormous ramifications that the shortfall issue has for AT&T, and if we were AT&T we would look to settle this case ASAP.

Thank you,
Al Inga Pres
Petitioners

Exhibit 44

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Tuesday, October 16, 2007 5:50 PM
To: Brown, Richard; Guerra, Joseph R.; adllc@aol.com
Subject: Mr Brown and Mr Guerra:: First draft below

Mr Brown & Mr Guerra

What do you think? Is this accurate?

Deena

I wanted to contact you first to see if it was permissible to contact your divisions Bureau Chief and/or the 5 Commissioners Offices.

Anyone who has read the public comments at this point knows fully well that AT&T has run a massive scam for almost
13 years.

The most recent FCC comments have provided detailed AT&T tariff No 2 analysis to show:

A) that the FCC's 2003 Decision was correct in determining the answer to Judge Basslers obligations allocation under 2.1.8.
and
B) that the Third Circuits position for the FCC to determine the
June 17th 1994 provision has been conclusively answered in petitioners favor by the November 9th 1995 section 2.5.18 para 2B and 2C tariff analysis.

As you are aware AT&T has given up commenting on the case because it knows further nonsense excuses will just infuriate the FCC more--- due to the fact that AT&T's violations have resulted in this case being in front of the FCC in the first place---wasting the Commissions valuable resources.

What has AT&T done since the conclusive tariff excerpts have been analyzed and FCC filed? AT&T has asked the Commission to address the absolutely ludicrous sanctions motion that AT&T trumped up in hopes of not having to defend its illegal actions. A sanctions motion in which AT&T actually certified that its false allegations were made only to the FCC but not to the IRS against a party (Tips Marketing) that is not even in case 06-210!!!

Petitioners fully understand the FCC has limited resources. Petitioners waited **7 years** before the FCC made its first Ruling. The reason why AT&T argues to every district court that cases have to go to the FCC is because it knows the FCC's timeline for resolving cases.

What AT&T is doing at this point is a pure mockery of the judicial process and the FCC is a big pawn in AT&T's con game.

On Oct 11th 2007 at 5:01 pm AT&T counsel Richard Brown emailed plaintiffs counsel the following:

The sole reason on AT&T's part for any interest in settlement is to put an

end to the ongoing **nuisance** that the case represents.

Incredibly after 12 years of litigation AT&T **"suddenly"** felt on Oct 11th 2007 that the case was a **nuisance** after it was already fully briefed at the FCC. It wasn't a nuisance for the first 12 years 9 months!!!

AT&T would like plaintiffs and the FCC to believe that the
Oct 10th 2007 FCC filing made the day before AT&T's
Oct 11th 2007**"nuisance"** claim had absolutely nothing to do with AT&T's sudden "nuisance" claim.

AT&T understanding plaintiffs have recently conclusively nailed the 2.1.8 "traffic only" transfer issue and the June 17th 1994 provision on its head have called to settle and used as leverage the fact that AT&T would intentionally delay the case for several years, if plaintiffs will not accept its paltry settlement offer.

In a case in which the FCC 2003 Decision provide the figures to calculate over $250 million in damages (38% shorted (66% discount -28% discount) on $54.6 million billing per year since Jan 1995)--- AT&T's counsel stated in his Oct 11th letter to petitioners counsel:

- As I mentioned to you, Mr. Inga expressed a willingness to settle, and mentioned that he would **need to pay tuition in a private educational institution**

Imagine the case is 13 years old, legal fees are in the millions and damages are over $250 million just on the "traffic only" transfer claims----- which does not even include the June 1996 destruction of the business due to illegal shortfall charges. AT&T quips that it would be willing to settle because high school **tuition** is needed. Can AT&T throw in the school books and a brand new book bag with that settlement too?

AT&T counsel Richard Brown was quick to warn petitioners counsel in his Oct 11th 2007 settlement overture:

any final resolution of that case is **"several years"** off

Such continued delay games by AT&T can not be allowed by the Commission.

This case for AT&T counsel has never been about advocacy for its client. It has from day one been intentional misrepresentation by AT&T counsel to keep the AT&T bucks keep rolling in.

Deena we wish to elevate this email to the Bureau Chief and the 5 FCC Commissioners and we are sure they will rely upon your assessment of the record. We believe at this point you will agree that what AT&T has subjected the Commission to deserves:

A) massive sanctions against AT&T counsel
and
B) the addition of FCC resources to end AT&T's mockery of the FCC.

Please forward this email to those individuals at the Commission that can address this continuing AT&T scam. The Commission can not continue to allow AT&T to delay and flaunt its abuse of the FCC. All declaratory ruling requests must be addressed by the Commission and put an end to AT&T's abuse of

the Commissions resources.

Respectfully Submitted,
Al Inga Pres
Petitioners

Exhibit 45

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Wednesday, October 17, 2007 9:53 AM
To: Brown, Richard; Guerra, Joseph R.; adllc@aol.com; Gerald P. Scala, Esq.
Subject: Mr Guerra and Mr Brown: 10/17/07

Dear AT&T Counsel

To clarify

Petitioners have not sent the below email to the FCC as of yet. It will be sent only if AT&T does not come back with a realistic settlement offer.

AT&T requested that the FCC not be made aware that AT&T wishes to settle and for the time being we will honor that request. However if AT&T does not come back with a realistic offer, then not only will the FCC understand AT&T's tacit admission of guilt, but so will many other parties.

Sincerely
Al Inga Pres
Petitioners

----- Original Message -----
From: Mr. Inga
To: Brown, Richard ; Guerra, Joseph R. ; adllc@aol.com
Sent: Tuesday, October 16, 2007 4:49 PM
Subject: Mr Brown and Mr Guerra:: First draft below

Mr Brown & Mr Guerra

What do you think? Is this accurate?

Deena

I wanted to contact you first to see if it was permissible to contact your divisions Bureau Chief and/or the 5 Commissioners Offices.

Anyone who has read the public comments at this point knows fully well that AT&T has run a massive scam for almost
13 years.

The most recent FCC comments have provided detailed AT&T tariff No 2 analysis to show:

A) that the FCC's 2003 Decision was correct in determining the answer to Judge Basslers obligations allocation under 2.1.8.
and
B) that the Third Circuits position for the FCC to determine the
June 17th 1994 provision has been conclusively answered in petitioners favor by the November 9th 1995 section 2.5.18 para 2B and 2C tariff analysis.

As you are aware AT&T has given up commenting on the case because it knows further nonsense

excuses will just infuriate the FCC more--- due to the fact that AT&T's violations have resulted in this case being in front of the FCC in the first place---wasting the Commissions valuable resources.

What has AT&T done since the conclusive tariff excerpts have been analyzed and FCC filed? AT&T has asked the Commission to address the absolutely ludicrous sanctions motion that AT&T trumped up in hopes of not having to defend its illegal actions. A sanctions motion in which AT&T actually certified that its false allegations were made only to the FCC but not to the IRS against a party (Tips Marketing) that is not even in case 06-210!!!

Petitioners fully understand the FCC has limited resources. Petitioners waited **7 years** before the FCC made its first Ruling. The reason why AT&T argues to every district court that cases have to go to the FCC is because it knows the FCC's timeline for resolving cases.

What AT&T is doing at this point is a pure mockery of the judicial process and the FCC is a big pawn in AT&T's con game.

On Oct 11th 2007 at 5:01 pm AT&T counsel Richard Brown emailed plaintiffs counsel the following:

> The sole reason on AT&T's part for any interest in settlement is to put an end to the ongoing **nuisance** that the case represents.

Incredibly after 12 years of litigation AT&T **"suddenly"** felt on Oct 11th 2007 that the case was a **nuisance** after it was already fully briefed at the FCC. It wasn't a nuisance for the first 12 years 9 months!!!

AT&T would like plaintiffs and the FCC to believe that the **Oct 10th 2007** FCC filing made the day before AT&T's Oct 11th 2007 **"nuisance"** claim had absolutely nothing to do with AT&T's sudden "nuisance" claim.

AT&T understanding plaintiffs have recently conclusively nailed the 2.1.8 "traffic only" transfer issue and the June 17th 1994 provision on its head have called to settle and used as leverage the fact that AT&T would intentionally delay the case for several years, if plaintiffs will not accept its paltry settlement offer.

In a case in which the FCC 2003 Decision provide the figures to calculate over $250 million in damages (38% shorted (66% discount -28% discount) on $54.6 million billing per year since Jan 1995)--- AT&T's counsel stated in his Oct 11th letter to petitioners counsel:

- As I mentioned to you, Mr. Inga expressed a willingness to settle, and mentioned that he would **need to pay tuition in a private educational institution**

Imagine the case is 13 years old, legal fees are in the millions and damages are over $250 million just on the "traffic only" transfer claims----- which does not even include the June 1996 destruction of the business due to illegal shortfall charges. AT&T quips that it would be willing to settle because high school **tuition** is needed. Can AT&T throw in the school books and a brand new book bag with that settlement too?

AT&T counsel Richard Brown was quick to warn petitioners counsel in his Oct 11th 2007 settlement overture:

any final resolution of that case is **"several years"** off

Such continued delay games by AT&T can not be allowed by the Commission.

This case for AT&T counsel has never been about advocacy for its client. It has from day one been intentional misrepresentation by AT&T counsel to keep the AT&T bucks keep rolling in.

Deena we wish to elevate this email to the Bureau Chief and the 5 FCC Commissioners and we are sure they will rely upon your assessment of the record. We believe at this point you will agree that what AT&T has subjected the Commission to deserves:

A) massive sanctions against AT&T counsel
and
B) the addition of FCC resources to end AT&T's mockery of the FCC.

Please forward this email to those individuals at the Commission that can address this continuing AT&T scam. The Commission can not continue to allow AT&T to delay and flaunt its abuse of the FCC. All declaratory ruling requests must be addressed by the Commission and put an end to AT&T's abuse of the Commissions resources.

Respectfully Submitted,
Al Inga Pres
Petitioners

Exhibit 46

Guerra, Joseph R.

From: Free School 2 Parent Email Service [ezystudentfunds@optonline.net]
Sent: Wednesday, October 17, 2007 12:12 PM
To: Brown, Richard; Guerra, Joseph R.; adllc@aol.com
Subject: Richard and Joe (Please confirm receipt per Court Order)

Dear AT&T Counsel

Tips has gathered the email addresses and contact names of each states auditing and collections branches. The following letter will be emailed to the civil tax collections branches of all USA States if we can not soon agree on a settlement figure for petitioners and Tips.

Dear State Taxing Authorities

Tips Marketing Services Corp (Tips) is inquiring as to whether your State has a standard rewards program for information that may lead to the recovery of back income taxes from AT&T. If your state does not a standard rewards program a consulting arrangement may be worked out to recover back taxes from AT&T.

Tips Marketing Services, Corp has a long list of AT&T resellers in many states in which AT&T may have imposed phone services charges without applicable taxes being sent to the taxing authorities.

AT&T as an entrusted billing agent was responsible for charging, collecting and remitting the appropriate taxes to the IRS and the State taxes to the domiciled State of the AT&T reseller in which AT&T was doing the billing.

So far Tips has filed reward claims with the IRS and the Florida Department of Revenue. AT&T did not pay Federal Excise Taxes (FET) on certain types of tariffed shortfall phone service charges to the IRS, nor did it pay State Sales Tax to Florida for a reseller that was in Florida.

The charges in question that AT&T appears to not have taxed are tariffed shortfall charges for not using the contracted revenue commitment. Florida Department of Revenue Counsel Thomas Butscher believes AT&T violated Florida statute by not paying Florida's 7% tax on around $75 to $100 million.

You would have to check your State statutes to see if taxes are applicable on these tariffed phone service charges. We will provide help.

If it is determined that you have a reseller domiciled in your state that incurred such shortfall charges and they were not taxed in accordance with your state statutes, there is another issue that is currently pending.

Many of these resellers had AT&T discount plans which due to a grandfather provision under the tariff may or may not have had the shortfall charges lawfully applied by AT&T.

There is no question that AT&T applied the charges but there was a grandfather provision within the FCC tariff which allowed the reseller to restructure its commitment to avoid these shortfall charges.

The question that the FCC has been asked to resolve is to interpret what the duration of the immunity period was that would allow the reseller to avoid these tariffed charges **which constitute the tax base** to apply your States possible taxes.

The IRS Taxpayer Advocate Service Division has issued a primary jurisdiction referral to the FCC to interpret the duration of the immunity under the grandfather provision. The FCC however has not stated whether it will or will not interpret the issue. The FCC's current position is that this grandfather provision was not referred to it by the District Court and although it could rule on it since the issue is controversial and has no disputed facts the FCC

may not rule because it does has not have the resources.

Therefore at this point if your state had domiciled AT&T resellers --(the chances are it does as there were a considerable amount) and your State determines that its laws apply to these telecom services then you can also choose to do the following:

If determined by your State as due and owing --bill AT&T for the taxes owed and let AT&T go to the FCC and wait for a Declaratory Ruling interpretation in which AT&T --so as not pay the taxes---- will have to assert that its shortfall charges were not lawful.

Will AT&T assert that the shortfall charges were not lawful? If AT&T does that it then loses a telecom case ID 06-210 for what may be tens of millions of dollars. Additionally many additional resellers other than this case were put out of business due to these shortfall charges. If AT&T now states that these charges were not actually permissible under its tariff, AT&T then opens up an enormous Pandora's box against it.

AT&T may simply wish to settle with your State under non disclosure.

Tips Marketing would like to participate in a small percentage of any funds that your States taxing division determines are due it or enter into a consulting agreement.

Thomas Butscher a senior counsel in Florida's Department of Revenue has determined that under Florida statutes AT&T failed to pay taxes if the charges were permissible against at least one of its domiciled resellers Combined Companies Inc.

Mr Butscher has been waiting for the FCC to decide this grandfather duration issue and at his point it is still up in the air as to whether the FCC will ever rule on the duration of the grandfathered immunity period. FCC adjudication of the duration of the grandfathered immunity period will then allow the States to determine the tax ramifications.

It is also possible that your State Auditors of AT&T may not have been able to detect these charges. AT&T in some instances may have placed these shortfall charges within settlement agreements and therefore these charges would not have appeared on a bill/invoice, nor would there be cash flow in or out of AT&T's account -------if AT&T used the shortfall charges **as offsets against claims against it**.

Therefore it would have been totally undetectable by your State Auditors assigned to AT&T. If this is the scenario in your State with one of your domiciled resellers then it may be determined that AT&T may have entered into a taxable barter arrangement.

Thus your State may not tax shortfall charges but the value exchange may constitute a different type of tax--possibly an income tax or other type tax.

In the mean time please contact Tips and we can provide greater detail and possibly arrange a consulting or contingency agreement.

You may find that a very detailed investigation of all resellers of AT&T's services in your State is in order. Tips will furnish you with a list of resellers who had these charges inflicted, AT&T was in some kind compensated and possibly no taxes were remitted to your State.

This is a **civil matter**--**not** a criminal investigation. Due to the nature of the charges AT&T simply may have been under the belief that its charges were not taxable and unknowingly did not pay them.

Tips owner is a former Enrolled Agent of the US Treasury Department and a major reseller of AT&T's Network and thus has substantial expertise in this situation.

Al Inga
Tips Marketing Services, Corp.
973 618 9906

Exhibit 47

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Wednesday, October 17, 2007 3:59 PM
To: Brown, Richard; Guerra, Joseph R.; adllc@aol.com; chh@commlawgroup.com
Subject: ARLEO to Wigenton 10_ 15_07.doc
Attachments: ARLEO to Wigenton 10_ 15_07.doc

Richard Brown

Here is the first draft of a letter to Judge Wigenton that petitioners have done.
Mr Arleo is still editing it.

In accordance with AT&T's request petitioners decided that the attached letter would not go to Judge Wigenton until after AT&T decided that it did not want to settle the case at the dollar figures petitioners requested. Therefore we understand that you want us to hold the letter until AT&T tells us what its final offer is.

This will give AT&T a chance to start writing a reply to the letter. We already have given AT&T ample time to decide to settle the case but will give AT&T another couple of days.

Frankly we can not understand with over $250 million in damages facing AT&T and the tariff law conclusively against AT&T, why AT&T does not jump at the opportunity to settle so inexpensively.

We may also add to this attached letter and ask Judge Wigenton to order the case go to mediation or arbitration. Then AT&T can realize the magnitude of the damages.

Al Inga Pres
Petitioners

Exhibit 48

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]

Sent: Thursday, October 18, 2007 11:07 AM

To: JACOBY, PETER - LEGAL; Brown, Richard; Guerra, Joseph R.; Thomas Butscher; adllc@aol.com; chh@commlawgroup.com; Deena Shetler; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; Gerald P. Scala, Esq.

Subject: Status update to IRS and Florida

Dear AT&T Counsel, Florida and the IRS (via fax)

Tips Marketing Services, Corp (Tips) is notifying Florida and the IRS that based upon the recent tariff evidence found at section 2.5.18 in tariff No. 2 revised November 9th 1995 that it appears that the shortfall charges inflicted on the end-users and then transferred by AT&T to Florida based CCI should not have been placed upon CCI. These shortfall charges constitute the taxing authorities tax base to apply the applicable tax rates.

Tips is making these material updates in its reward application to the taxing authorities as it agreed when filing for the rewards that it would not make any claims that may be false and is bound to update the taxing authorities when there is material information discovered as to its tax reward claims.

At this point AT&T has not provided any FCC comment as to the November 9th 1995 tariff provision probably because it is in a
catch-22. Given the fact that Tips, the taxing authorities and petitioners are monitoring AT&T's comments, AT&T has chosen to remain silent, sitting on the fence as to what its interpretation of the Nov. 9th 1995 provision means to AT&T.

Therefore at this point it can only be assumed that AT&T continues to assert that the shortfall and termination charges inflicted in June 1996 ----and which establishes the tax base for Florida and the IRS---are still deemed permissible by AT&T.

Obviously only a FCC decision will definitively provide the answer for all parties.

Florida and the IRS can continue to wait for an FCC Decision and based upon the fact that there are no disputed facts it now appears that the FCC will rule on the shortfall issues.

However if AT&T counsel wishes to post on the FCC server that the shortfall and termination charges should not have been charged in June 1996 to CCI then Tips will drop its Florida and IRS reward claims.

Al Inga Pres
Tips Marketing Services, Corp.

Exhibit 49

-----Original Message-----
From: Mr. Inga [mailto:freerecdeptsrvc@optonline.net]
Sent: Thursday, October 18, 2007 1:31 PM
To: Deena Shetler; adllc@aol.com; chh@commlawgroup.com; Brown, Richard; Guerra, Joseph R.; fcc@bcpiweb.com; JACOBY, PETER - LEGAL; Thomas Butscher
Subject: Deena: The taxing authorities need a FCC decision on shortfall issues...

AT&T and the FCC may be wondering why the IRS and Florida at this point have not simply taken the steps to collect the taxes on the shortfall charges inflicted by AT&T on CCI in June 1996, since AT&T indeed charged them and did not pay the taxes as the bills indicate.

The taxing authorities have indeed contemplated simply going after AT&T for its taxes. Then if AT&T asserted that the charges shouldn't have been applied to CCI, ----so as not to owe the taxing authorities ---make AT&T file with the FCC for a declaratory ruling in which AT&T would have to argue the charges inflicted upon the plans were not suppose to have been applied.

The taxing authorities could have thus made AT&T wait for a FCC decision and put the onus on AT&T to get a FCC decision.

The problem that the taxing authorities faced was that the non refundable reward fee would have to be immediately paid by the taxing authorities to Tips Marketing Services, Corp. upon collection of taxes from AT&T.

Additionally the taxing authorities would have to decide if it could estimate the taxes owed based upon the CSTPII plans revenue commitments etc. Or would have to subpoena CCI and/or AT&T to get a copy of the settlement agreement in hopes that there may be an actual accounting specifically stating how much shortfall and termination charges were at issue.

The taxing authorities obviously did not wish to go through the time and expense seeking a subpoena of the CCI/AT&T settlement agreement unless it knew the shortfall charges were actually valid in the first place.

Therefore the taxing authorities have instead decided to simply wait on the FCC to decide the shortfall issues as the interest and penalties on the possible taxes that may be owed keep climbing.

Tips estimates that the S&T charges were around $75 to $100 million. Therefore AT&T would owe 7% to Florida and 3.5% to the IRS. Using an average figure of $85 million this equates to AT&T owing around $9 million before interest and penalties.

Going back to June 1996 the tax bill may be well over $20 million with interest and penalties.

The last thing Florida and the IRS want to do is pay around $3 million to Tips in reward money then have it reversed by the FCC years later, and payback AT&T with interest and lose the non refundable $3 million reward. Even if the reward money was not refundable it may have already been in large part spent or donated to charity and there would be little hope that the taxing authorities would fully recover.

Therefore I think AT&T and the FCC can appreciate why the taxing authorities have simply been waiting on the sidelines eager for the FCC to rule before making their move.

AT&T has stated in previous FCC comments: "Why hasn't the taxing authorities simply come after AT&T since AT&T billed the charges and not paid the taxes if the taxing authorities were truly interested in the taxes."

Tips hopes AT&T and the FCC can appreciate the above reason. The bottom line is that the taxing authorities sit back and wait posture while the interest and penalties may be building should not be taken by the FCC that there is not a serious interest by the IRS and Florida for the FCC to resolve all shortfall issues. Florida just recently emailed and inquired as to what is the status of the FCC decision.

The shortfall duration immunity period FCC interpretation may not only affect the case at hand. There may be other resellers that the taxing authorities may wish to pursue as well. Just because CCI's plans may be immune in June 1996 does not mean that other aggregators plans were timely restructured or within the immunity period that the FCC has to interpret.

The FCC can appreciate that there is great public interest (besides petitioners and Tips) in having the FCC resolve all shortfall issues.

Thank you,
Al Inga Pres
Tips

Exhibit 50

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Friday, October 19, 2007 1:36 PM
To: Joseph Kearney
Cc: Deena Shetler; fcc@bcpiweb.com; adllc@aol.com; Guerra, Joseph R.; Brown, Richard; chh@commlawgroup.com; lgsjr@usa.net; phillo@giantpackage.com; Gerald P. Scala, Esq.
Subject: Deena there needs to be substantial sanctions imposed by the FCC against AT&T counsel

Joe

The difference here is that these are not neophyte attorneys who got sucked in unknowingly. AT&T counsel knew right from the "get go" what the truth was but intentionally misled all Courts and the FCC.

In fact as you can see the opposite has happened. They lied from the start then when the recent tariff analysis and evidence was filed with the FCC you never heard from AT&T counsel again.

The tariff analysis is so clear now that AT&T counsel can not even come up with one of its comical cover-ups for its past counsel.

We were looking for Richard Brown to tell Deena that the November 9th 1995 tariff provision did not pertain to all restructures but only for **De Minimus** ones. You have to understand AT&T's cover-ups for its counsel Carpenter to understand **AT&T's De Minimus cover-up.**

Deena there needs to be substantial sanctions imposed by the FCC against AT&T counsel. Do we leave the dollar figure to the Commission or do we suggest a dollar figure? We will draft a sanctions motion over the weekend.

AT&T of course has rotated counsel as the new counsel come in and tell the FCC what supposedly the old counsel meant by what the old counsel said. This is why Mr Carpenter, Mr Whitmere, and Mr Barrillari are no longer on the face involved in the case however are still active attorneys with the firms that AT&T still uses.

Deena there needs to be severe sanctions imposed not only against the current AT&T counsel but the all counsel that have signed their names to a brief or letter in this case.

With the size of these two outside firms and AT&T in house counsel and the intentional misrepresentations that they have engaged in, the FCC must do something extraordinary.

Joe, regarding the financial aspect I can partner out with a company that will not settle at all---and will pay me while AT&T continues to delay the case. However it is unfortunate that I would end up giving up a significant percentage of the damage award due to AT&T's delay and injustice.

Al Inga Pres
Tips Marketing Services, Corp

----- Original Message -----
From: Joseph Kearney
To: Mr. Inga

Cc: Deena Shetler ; fcc@bcpiweb.com ; adllc@aol.com ; Guerra, Joseph R. ; Brown, Richard ; chh@commlawgroup.com ; lgsjr@usa.net ; phillo@giantpackage.com ; Gerald P. Scala, Esq.
Sent: Friday, October 19, 2007 10:44 AM
Subject: Re: Deena: Please elevate this email to parties which can address the following

Al,

True I was an employee of AT&T and while there was constantly amazed at how cheaply some sold their integrity for a paycheck or promotion or some other motivation. It was almost surreal ... as is your case ... how deeply corrupted is that company?

But I guess once they're sucked into "the big lie" it is difficult to extract themselves from the process - too much to lose ... reminds me of the movie "The Firm" ... unsuspecting neophyte attorneys got sucked into "la dolce vita" and by the time they realized they'd been corrupted it seemed too late to salvage what was left of their integrity ... they felt they'd be ruined ...so, better to prosper financially albeit without integrity ... sad but real.

So keep up the good fight my man. The cards are stacked against you but truth is on your side ... I sincerely hope that will be sufficient. Thirteen years of this has to be killing you financially. I guess they're surprised you're still kicking. A tactic I understand they use very successfully in these matters is to bury opponents in legal costs to the point of surrender. If only there were a public forum to help the little guy from being financially abused in these instances ... if only by moving with deliberate speed to adjudicate issues ... again it's a case of "justice delayed is justice denied."

I truly believe this could make a good "60 Minutes" segment or even a George Clooney movie.

Best,
Joe

On 10/19/07, **Mr. Inga** <freerecdeptsrvc@optonline.net> wrote:

> Joe
>
> Be nice, you are an ex AT&T employee and you know how honest AT&T is. lol
>
> We have to believe that Deena Shetler knows full well the nonsense AT&T counsel has intentionally misrepresented to the FCC. She would have to be deaf dumb and blind not to realize it by now.
>
> Joe if you notice AT&T has not written one word to refute any of the conclusive tariff analysis.
>
> We are waiting for an AT&T counsel to go on record and refute either the **former** customer analysis under 2.1.8 and/or the November 9th 1995 section 2.5.18 tariff analysis under para 2B and 2C.
>
> From what we now know there will be no AT&T counsel willing to do this.
>
> You were an AT&T employee. You remember the phrase AT&T "Product House." These were the people like Richard Kurth that wrote the tariffs and intermingled with AT&T counsel from time to time regarding the interpretation of the tariff.
>
> There are ex AT&T tariff writer employees out there from the "Product house" that may one day surface.
>
> Al Inga Pres
> Petitioners

----- Original Message -----
From: Joseph Kearney
To: Mr. Inga
Cc: Deena Shetler ; fcc@bcpiweb.com ; adllc@aol.com ; Guerra, Joseph R. ; Brown, Richard ; chh@commlawgroup.com ; lgsjr@usa.net ; phillo@giantpackage.com ; Gerald P. Scala, Esq.
Sent: Thursday, October 18, 2007 5:51 PM
Subject: Re: Deena: Please elevate this email to parties which can address the following

Al,

You're right of course. I'd say this has all the appearance of collusion ... it's just not passing the 'smell' test .. if justice delayed is justice denied .. then you've been denied justice ... 13 years my God!

Seems to have the makings of a "60 Minutes" or "20 / 20" tabloid type story .. hope you've kept good notes. How 'bout a movie .. maybe George Clooney could play Mr. Inga!

This is way past the point of being ridiculous ... it has become abusive ... looks like big money rules. Who are these people anyway.

Good luck.

Joe

On 10/18/07, **Mr. Inga** <freerecdeptsrvc@optonline.net > wrote:

Deena

We wanted to contact you first to see if it was permissible for us to contact your divisions Bureau Chief and/or the 5 Commissioners Offices.

Anyone who has read the public comments at this point knows fully well what AT&T has pulled off for almost **13 years.**

The most recent FCC comments have provided detailed AT&T tariff No 2 analysis to show:

A) that the FCC's 2003 Decision was correct in determining the answer to Judge Basslers obligations allocation under 2.1.8.
and
B) that the Third Circuits position for the FCC to determine the
June 17th 1994 provision has been conclusively answered in petitioners favor by the November 9th 1995 section 2.5.18 para 2B and 2C tariff analysis.

As you are aware AT&T has given up commenting on the case because it knows further nonsense excuses will just infuriate the FCC more--- due to the fact that AT&T's violations have resulted in this case being in front of the FCC in the first place---wasting the Commissions valuable resources.

What has AT&T done since the conclusive tariff excerpts have been analyzed and FCC filed? AT&T has asked the Commission to address the absolutely ludicrous sanctions motion that AT&T trumped up in hopes of not having to defend its illegal actions. A sanctions motion in which AT&T actually certified to the FCC that its false allegations were made only to the FCC but not to the IRS against a party (Tips Marketing) that is not even in case 06-210!

Petitioners fully understand the FCC has limited resources. Petitioners waited **7 years** before the FCC made its first Ruling. The reason why AT&T argues to every district court that cases have to go to the FCC is because it knows the FCC's timeline for resolving cases.

What AT&T is doing at this point is a pure mockery of the judicial process and the FCC is a big pawn in AT&T's game.

Such continued delay games by AT&T can not be allowed by the Commission.

This case for AT&T counsel has never been about advocacy for its client. It has from day one been intentional misrepresentation by AT&T counsel. AT&T counsel has gone far beyond advocacy. Its attempts to cover-up have been comical.

Deena we wish to elevate this email to the Bureau Chief and the 5 FCC Commissioners and we are sure they will rely upon your assessment of the record. We believe at this point you will agree that what AT&T has subjected the Commission to deserves:

A) sanctions against AT&T counsel
and
B) the addition of FCC resources to end AT&T's abuse of the FCC's resources.

Please forward this email to those individuals at the Commission that can address this continuing AT&T delay game. The Commission can not continue to allow AT&T to delay and flaunt its abuse of the FCC. We respectfully request that all declaratory ruling requests must be addressed by the Commission and put an end to AT&T's abuse of the Commissions resources.

Respectfully Submitted,
Al Inga Pres
Petitioners

Exhibit 51

From: Free School 2 Parent Email Service [ezystudentfunds@optonline.net]
Sent: Friday, October 26, 2007 9:50 AM
To: Deena Shetler; adllc@aol.com; Guerra, Joseph R.; Brown, Richard; JACOBY, PETER - LEGAL; Joe Kearney
Subject: Deena--Quick question:

Deena

Petitioners requested sanctions of $500 million. Joe Kearney requested that the sanctions be $6 Billion.

Does the FCC have to take one figure or the other figure or can the FCC decide what the dollar figure should be?

We would think that the FCC can decide whatever the dollar figure should be due to AT&T's frivolous filing, intentional misrepresentations to the FCC and abuse of the FCC's resources.

Enjoy Hawaii

Take Care,
Al Inga Pres
Petitioners

Exhibit 52

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Friday, October 26, 2007 5:55 PM
To: Deena Shetler; adllc@aol.com; Guerra, Joseph R.; Brown, Richard; JACOBY, PETER - LEGAL; chh@commlawgroup.com; Gerald P. Scala, Esq.
Cc: Pamela Arluk
Subject: Re: Deena--Quick question:

Deena

Enjoy Hawaii!

- Deena Said: If AT&T chooses to file an opposition to the filings referenced below, a reasonable period should be allowed for such opposition

We would absolutely love to see AT&T respond to the **FORMER** Customer tariff analysis under 2.1.8 and the November 9th 1995 section 2.5.18 tariff provision at 2B and 2C.

This way AT&T can provide more comical cover-ups and the Commission can justify going with the $6 Billion request of Mr Kearney instead of petitioners little $500 million request.

There is no way that AT&T can say anything at this point that the Commission will not find as more AT&T nonsense. AT&T can only dig itself into a $6 Billion hole.

Rich: Deena is inviting you to defend AT&T. What are you possibly going to tell the FCC at this point to change the FCC's mind that AT&T has not been intentionally misleading each court and the FCC since day one?

The FCC should absolutely hammer AT&T for the wasted time AT&T's unlawful actions have caused.

Remember "time heals all wounds" but time also "wounds all heels". AT&T will eventually get its wounds.

Jerry Scala is waiting for your call again Richard. AT&T is not getting out of this one. Sounds like AT&T needs to have this case settled by the time Deena gets back.

Al Inga Pres
Petitioners

> ----- Original Message -----
> **From:** Deena Shetler
> **To:** Free School 2 Parent Email Service ; adllc@aol.com ; Guerra, Joseph R. ; Brown, Richard ; JACOBY, PETER - LEGAL ; Joe Kearney
> **Cc:** Pamela Arluk
> **Sent:** Friday, October 26, 2007 3:10 PM
> **Subject:** RE: Deena--Quick question:
>
> This answer is to the procedural question asked below. I am not expressing an opinion on the merits of the pending petition for declaratory ruling or any individual motion related to this proceeding that is currently before the Commission.

The fact that two parties request different outcomes does not preclude the Commission from acting should the Commission decide that action is appropriate.

On a separate note, I will be out of the office for the next two weeks. Following AT&T's filing of a motion earlier this year, questions arose re timing of responses. If AT&T chooses to file an opposition to the filings referenced below, a reasonable period should be allowed for such opposition. If the parties have procedural questions in my absence, please direct them to Pamela Arluk in this division. I have cc'd her on this e-mail. She is out of the office today, but will be in on Monday.

From: Free School 2 Parent Email Service [mailto:ezystudentfunds@optonline.net]
Sent: Friday, October 26, 2007 9:50 AM
To: Deena Shetler; adllc@aol.com; Guerra, Joseph R.; Brown, Richard; JACOBY, PETER - LEGAL; Joe Kearney
Subject: Deena--Quick question:

Deena

Petitioners requested sanctions of $500 million. Joe Kearney requested that the sanctions be $6 Billion.

Does the FCC have to take one figure or the other figure or can the FCC decide what the dollar figure should be?

We would think that the FCC can decide whatever the dollar figure should be due to AT&T's frivolous filing, intentional misrepresentations to the FCC and abuse of the FCC's resources.

Enjoy Hawaii

Take Care,
Al Inga Pres
Petitioners

Exhibit 53

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]
Sent: Monday, November 12, 2007 1:12 PM
To: Deena Shetler
Cc: Pamela Arluk; fcc@bcpiweb.com; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; adllc@aol.com; Guerra, Joseph R.; Brown, Richard; JACOBY, PETER - LEGAL
Subject: Deena

Hi Deena

I understand that you will be getting this Tuesday due to the holiday.

Before you left you advised that should AT&T decide to respond, it should be given a reasonable time to respond. We are assuming the response would be to the monetary sanctions request made by petitioners and Mr Kearney.

AT&T has not given us any indication that it will be responding to the sanctions request.

Additionally AT&T of course is also not responding, thus not refuting, petitioner's "former" tariff analysis under 2.1.8 made back in August; nor is AT&T responding to the November 9th 1995 section 2.5.18 tariff analysis covering the June 17th 1994 provision made over a month ago.

If petitioners do not receive a **detailed rebuttal** to petitioners tariff analysis by Wed the 14th of November, petitioners will be advising the District Court that AT&T is not refuting the conclusive answer to Judge Bassler's referred question that shortfall and termination obligations do not transfer of "traffic only" transfers.

AT&T's conduct has basically become one in which it
1) no longer can refute the conclusive tariff analysis and
2) it has advised petitioners that if it does not take AT&T's paltry settlement offer it will waste the FCC's resources to further delay the case.

Based upon this continued AT&T conduct petitioners are revising its sanction request to:
1) dismiss AT&T's sanction request and
2) issue sanctions against AT&T in the amount of **$10 billion.**

Thank you,
Al Inga Pres
Petitioner's

Exhibit 54

Guerra, Joseph R.

From: Brown, Richard [rbrown@daypitney.com]
Sent: Thursday, October 18, 2007 12:22 PM
To: adllc@aol.com
Cc: Gerald P. Scala, Esq.
Subject: CCI v. AT&T

Frank,
Yesterday, Mr. Inga sent an email to me, attaching a draft letter to Judge Wigenton, which yet again seeks to "expand" the primary jurisdiction referral and vacate the stay of this matter continued by Judge Bassler so that the Inga Companies can pursue certain discovery. As you know, the Inga Companies has previously asked Judge Wigenton to grant such relief (see your March 29, 2007 and May 31, 2007 letters), and the Court denied that request. (See Judge Wigenton's June 20, 2007 Order). Judge Wigenton's decision came after Judge Bassler denied the Inga Companies' motion to lift the stay, then denied their motion for reconsideration of that refusal back in August 2006.

The proposed letter from the Inga Companies to Judge Wigenton sent yesterday asks her to reconsider her June 20, 2007 Order, even though the deadline for such a motion has long since passed. See Local Civil Rule 7(i). Moreover, nothing in the proposed letter suggests that the Inga Companies could remotely satisfy the substantive requirements for reconsideration- a change in the substantive law or the availability of evidence not previously available. Indeed, it appears that these are largely recycled legal arguments, or arguments that the Inga Companies have already presented to the Commission, which, as you know, has yet to resolve the question referred. Any attempt by the Inga Companies to file what is, in effect, a third motion for reconsideration of Judge Bassler's refusal to lift the stay would be frivolous and unreasonably and vexatiously duplicate the proceedings. Accordingly, if the Inga Companies submit such a request, AT&T will seek sanctions under Rule 11 and 28 USC Section 1927 against the Inga Companies and their counsel, as appropriate.

Rich

Richard Brown
Day Pitney LLP
P.O. Box 1945
Morristown, NJ 07962
973-966-8119 (v)
973-966-1015 (efax)
rbrown@daypitney.com

Exhibit 55

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]

Sent: Thursday, December 06, 2007 12:58 PM

To: Brown, Richard; Guerra, Joseph R.; Deena Shetler; fcc@bcpiweb.com; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; adllc@aol.com; chh@commlawgroup.com

Subject: Mr Brown: Please comment on the attached before we file with Judge Wigenton

Attachments: ARLEO to Wigenton 10_ 15_07 (1) (1) (1).doc; Certification of Alfonse G Inga 11-20-07.doc; Certification of Joseph J Kearney Nov 15 2007[1][1][1] (1) (1).doc

Mr Brown
Please confirm receipt.

As you recall petitioners sent you a first draft of a letter that is to go to Judge Wigenton. Petitioners did that because we wanted to make the point that an FCC decision on the "traffic only" transfer case was a moot FCC decison, as petitioners win anyway even in the very unlikely scenario that the FCC reverses its 2003 decison on the allocation of obligations under 2.1.8.

Petitioners got what it expected as AT&T threathened petitioners once again with sanctions if we "told on AT&T" to Judge Wigenton. Petitioners realized that AT&T is obviously afraid that the new, previopusly unavailable eveidence, will end the case.

AT&T made the statement in its critique of the first draft that the new evidnce would not be allowed by the District Court due to AT&T's erroneous belief that the new evidence was available to petitioners.

However as the attached explains petitioners did not have the new evidnce available to it. Obviously it is common sense that if petitioners actually had such evidence available, petitioners certainly would have used it.

In any event, AT&T, as what has become typical, threatened sanctions if the first draft was filed with Judge Wigenton due to AT&T's beleif that the evidence was available to petitioners.

Additionally, due to the fact that petitioners do not have the vast legal resources that AT&T has, it was also a good way to see what AT&T said about the first draft so AT&T's alledged "holes" could be plugged before petitioners filed.

Attached is the second draft which Mr Arleo still has substantial editing to do. Mr Arleo is tied up at trial and will work on this later next week before it goes to Judge Wigenton.

However in the mean time petitioners offer the second draft to AT&T to **make sure that AT&T addresses any issue which AT&T may find sanctionable,** so petitioners can address such "sanctionable" issue for AT&T, **so as not to bother the Court with another frivolous and baseless AT&T sanctions motion, as AT&T has already saddled the FCC with.**

Petitioners believe it is better to address AT&T's "sanctionable issues" **upfront rather than involve the Court in baseless allegations**. The Court does not need to waste its time with the same type nonsense that the FCC is now having to deal with because AT&T never "confronted"
petitioners and or Tips concerning AT&T's alledged misconduct of my companies.

Instead AT&T simply decided to file a baseless and frivolous sanctions motion with the FCC. **Lets prevent a baseless and frivolus AT&T sanctions motions with the Court ahead of time.**

Thank you,

Al Inga Pres.
One Stop Financial. Inc,
Group Discounts. Inc.
Winback & Conserve Program. Inc.
800 Discounts, Inc.

Exhibit 56

Guerra, Joseph R.

From: Mr. Inga [freerecdeptsrvc@optonline.net]

Sent: Friday, December 07, 2007 2:47 PM

To: Brown, Richard; Guerra, Joseph R.; JACOBY, PETER - LEGAL; lgsjr@usa.net; phillo@giantpackage.com; Joe Kearney; Deena Shetler; fcc@bcpiweb.com; adllc@aol.com; chh@commlawgroup.com

Subject: Mr Brown: Mutual dropping of sanctions motions...

Dear Mr Brown
Please confirm receipt

In discussing settlement with your client you should have it take note that AT&T's sanction motion can only backfire at this point. Why?

Even in the very unlikely scenario that the FCC dismisses the 06-210 case the same allocation of obligations issue is within the DR request is in Tips
07-278 case.

1. The FCC must declare that under AT&T tariff No. 2, shortfall and termination obligations must stay with the Florida customer (CCI's) CSTPII/RVPP when only traffic is transferred as opposed to transferring traffic with CCI's, CSTPII/RVPP discount plan.

Therefore the only thing that the AT&T sanctions motion does at this point is to serve to delay the proceedings. Additionally the AT&T sanctions motion being baseless and frivolous may incur substantial monetary sanctions against AT&T.

Thus what we propose is that since there is no longer any benefit to AT&T other than to intentionally delay the proceedings, is that both parties drop its sanctions requests.

If AT&T does not take advantage of this generous offer it is basically saying that it is willing to take the chance of having to pay substantial sanctions in exchange for the ability to delay the case and continue to abuse the FCC's limited staff.

Thank you,
Al Inga Pres
06-210